



Government of Bengal

Board of Revenue

**The Bengal
Practice and Procedure Manual**

1940

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PREFACE.

Member : E. N. Blandy, Esq., C.I.E., I.C.S.

This edition is merely a reprint of the Bengal Practice and Procedure Manual, 1934, with such additions and alterations as have been introduced up to date through correction slips. It supersedes the Manual of 1934 and should be referred to as the Bengal Practice and Procedure Manual, 1940. Chapters II and III containing rules regarding conduct of civil suits and criminal cases have again been omitted as the said rules are to be found in the Legal Remembrancer's Manual (*vide* Revenue Circular No. I of May 1934).

2. Necessary corrections in accordance with the schedules to the Government of India (Adaptation of Indian Laws) Order, 1937, have been made in the body of the Manual.

3. All errors and omissions should be brought to the notice of the Board.

N. C. SEN,
Secretary.

BOARD OF REVENUE, BENGAL,
The 29th May 1940.



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PRACTICE AND PROCEDURE MANUAL, 1940.

CHAPTER I.

Circular Orders and Rules.

(a) Of the Board.

1. A District Officer should have for the general guidance in the management of the different departments which he controls the following :— **Books of reference.**

(1) Collection of Regulations and Acts of the Legislatures (Codes), arranged in chronological order, with indexes, and copies of acts of later date than the published codes, which should be bound in volume in chronological order.

(2) The three volumes of the Bengal Local Statutory Rules and Orders, arranged in chronological order, with an index.

(3) Files of circulars and general orders of Government, the Board, Heads of Departments, and the Commissioners, arranged in chronological order.

(4) The Guide to Laws and Orders in force in Bengal, 1925, arranged by departments, branches and subjects (the subjects within a branch being in alphabetical order), with an index.

(5) Manuals issued by the Board or by Government.

2. All the extant circular orders of the Board, which it is necessary to include, have been codified in the Board's Manuals; and every addition or alteration thereto is now issued in the shape of a printed correction slip or circular. Sufficient number of copies of such slips are supplied to all subordinate revenue officers and on their receipt they should at once be dealt with in the manner laid down in rule 251A at page 66 of the Bengal Records Manual, 1928. The Librarian is responsible for the proper posting of these slips into each of the manuals supplied to the office, whether the manuals have been actually issued for use or not, unless the Collector, by written office order, makes some other specified officer individually responsible. The officer made responsible should keep a complete list of all manuals in all departments, including those in the library, and call them in as occasion arises and get the correction slips promptly posted. Each Deputy Collector should report to the Collector once a quarter that the manuals which concern the departments under his charge have been duly corrected to date. A note in the following form is to be entered at the end of each manual, which is to be filled up as correction slips are posted. Inspecting officers will thus be able to see at a glance if all the slips entered in Register 67A

Codification of Board's circular in its Manuals and subsequent corrections thereto.

—Register of Correction Slips—at page 47 of the Bengal Register and Return Manual, 1919, have been duly posted :—

Number and year of slip.	Date of receipt.	Pages in which corrections are noted.

Corresponding arrangements should be made at sub-divisions.

In the case of trivial alterations, such as, altering the number of a form of making corrections to one or two words, instead of issuing a correction slip which requires pasting in, a circular is issued directing the alterations, to be made in manuscript at certain places in the Manuals.

Rules to be quoted, not circulars.

3. No circular order should be quoted, if its substance has been reduced to a rule and incorporated in any of the Manuals. The rules are the proper authority to quote. Old circular orders inconsistent with the rules must be understood to have been cancelled.

Preamble to circulars.

4. When a set of revised rules on any subject is promulgated, a memorandum of the changes made and a brief statement of objects and reasons should be appended as a preamble to the circular order prescribing the new rules.

Issue of circulars and correction slip.

5. Important orders introducing changes in the existing procedure are now issued in the form of circular letters or printed circular orders, while ordinary amendments to rules in the manuals are made by printed correction slips only. They are supplied direct to all divisional and district offices subordinate to the Board, with sufficient number of copies for distribution to subdivisional offices.

These circulars should be kept carefully in files in each office, and new circulars received should at once be added to the files, any correction thereto being forthwith made by the responsible clerk referred to in rule 2 in the proper place. When the précis of the circulars are issued, the latter should be bound up in volumes.

Immediate attention to be paid to circulars.

6. Immediate attention must be paid by all grades of officers to the Board's circular orders. A Subdivisional Deputy Collector, for instance, must at once prepare and submit to the Collector any information which he finds from a circular order will be required from him, without waiting for any special instructions.

Commissioners may issue circular orders.

(b) **Of Commissioners.**
7. Commissioners are authorized to issue circular orders to their subordinates on questions of procedure and general practice. A copy of every such circular should, when it relates to revenue matters, be transmitted to the Board of Revenue, and in other cases to the Provincial Government.

Collectors ordinarily not to introduce new practices.

(c) **Of Collectors.**
8. A Collector should not introduce a new practice in his district, without the sanction of the Commissioner, whose duty it is to preserve uniformity of practice in the districts of his Division.

CHAPTER IV.

Practice and Procedure (Judicial).

SECTION I.—Revision and appeals.

[NOTE.—The fact that a superior authority is vested by any Act of the Legislature with general powers of supervision and control over the proceedings and orders of subordinate officers does not of itself confer upon a party to a case or proceedings any right of appeal to such superior authority, or any right to the exercise by such authority of revisional jurisdiction, in respect of orders passed by subordinate officers, though such officers may have come to a wrong conclusion by reason of error of law or error of fact. Powers of control and supervision are discretionary, and superior authorities exercising such powers are not ordinarily disposed to interfere except in the following classes of cases :—

(1) where a subordinate officer has improperly refused to exercise a jurisdiction vested in him :

(2) where such officer has acted without jurisdiction ;

(3) where such officer in the exercise of his jurisdiction has signally failed in his duty; or

(4) generally where it is necessary for the purpose of preventing gross abuse or gross injustice.

Opinion of Legal Remembrancer given with particular reference to section 58 of the Bengal Survey Act, 1875 (Bengal Act V of 1875).]

87. When there is no provision of law as to the period within which appeal to the Board, or application to the Board for revision, must be preferred, such appeal, or application, should be preferred within one month of the date of the Commissioner's order appealed against, deducting the time occupied in obtaining a copy of the order. To enable the Board and other appellate authorities to calculate this deduction, the direction in Section II, Rule 115, must be carefully observed. The Board has a discretion to admit an appeal or application for revision preferred after one month when no period has been fixed by law.

Limit of time of appeal or application for revision to Board.

88. When the period within which Commissioners are authorized to receive appeals from the orders of their subordinates is not regulated by law, such appeals should ordinarily be rejected if not made within one month from the date of the order appealed against. Commissioners have, however, a discretion to depart from this rule. A Commissioner in dealing with appeals pending against his orders as Collector, may, and should take up the appeals when he thinks there are sufficient grounds for reviewing his former orders, and in other cases forward them, without requiring a further stamp from the appellant, to the Board, as though they were appeals from his orders as Commissioner.

Limit of time of appeal to Commissioner.

When the period within which the Collector is authorized to receive appeals from the order of a Deputy Collector is not regulated by law, such appeals should ordinarily be rejected if not made within 15 days from the date of the order appealed against. The Collector has however a discretion to depart from the rule.

Postage of appeals to be prepaid.

89. Petitions of appeal presented to a Commissioner for the purpose of being forwarded to the Board must be prepaid by postage stamps affixed to the open envelope containing the petition.

Revisional petition to the Board.

90. In all cases in which the Board has the power of revision, the petitions for revision must be addressed to the Board direct.

Sections of the law conferring the right of appeal to be quoted.

91. In all appeals to the Board, the subject matter of which can be referred to a particular law, as, for example, questions relating to partitions, settlements, etc., the appellants are required to state specifically in their petitions the clauses and sections of the law under which they have a right of appeal, and petitions which do not contain this information are to be returned for amendment. The same rule applies to petitions for revision.

Copy of order to be filed.

92. With every appeal, or petition for revision, whether to the Collector, Commissioner or the Board, an authenticated copy of the order appealed against or referred for revision must be filed.

Pleader, etc., to give grounds of appeal and certificate.

93. In every case in which the petition is presented by a pleader or revenue agent, the grounds of appeal shall be drawn and signed by a pleader or revenue agent, who, at the foot of the petition of appeal, shall subscribe the following statement :—

"I certify that I have examined the record in this case, and that, in my opinion, there are good grounds, as above set forth, for this appeal; and having prepared it, I undertake to appear and support the appeal before the Appellate Court."

Certificate by a pleader, etc., subsequently engaged.

94. In every case in which the petition of appeal is presented by the party in person or by his recognised agent, not being a pleader or revenue agent, and a pleader or revenue agent is afterwards retained by such party to support his appeal, the pleader or revenue agent, before being allowed to appear to support the appeal, shall subscribe and file in Court the following statement, which shall be annexed to the petition of appeal :—

"I certify that I have examined the record and the grounds of appeal in this case, and that, in my opinion, the grounds of appeal are good, and I undertake to appear and support them before the Appellate Court."

Duty of officer admitting appeal.

95. When an appeal is admitted, the officer admitting the appeal should state distinctly on what point or points (if any) he requires a report.

96. Whenever a Commissioner is called on to report upon a petition of appeal against, or for revision of, his orders, he is expected to draw the report up himself, and not to require the Collector to do so. In submitting such reports, Commissioners are always to preface their remarks by a short and clear narrative of the facts, to enable the Board to understand the allegations and answers which follow. The report itself is to be made in double column, the allegations of the appellant being stated in order, in the left hand column, and the Commissioner's remarks upon, or reply to, each allegation being entered in the right hand column, opposite to the allegation to which they refer. When the petition to be reported on is in English and is written on only one side of the paper, the allegations made therein should ordinarily be answered, one by one, on the reverse or blank side of the original petition. This procedure will save both time and paper, and may also be adopted by officers subordinate to the Commissioner. Records are not to be sent up unless they are specially called for by the Board. When there is a reference to a particular paper or document, either in the allegations of the petition of appeal or in the replies to them, it will be sufficient to submit a copy. When records are submitted to the Board, the important papers should be marked, and a list thereof appended to the report.

Nature of report required from Commissioner.

Unless otherwise directed by the Board, proceedings are not to be stayed either in appellate or revisional cases.

97. (1) The Board will not interfere with the orders of the local authorities till notice has been served on the respondents who are entitled to be heard in appeal. When a date of hearing is fixed by the Board, the notice informing the respondent of the date of hearing should be served on him at the expense of the appellant through the Collector or by the Board's office where he has a Calcutta agent (barrister, vakil or revenue agent) and the proof of service should be filed with the record.

Notice to respondent.

(2) A similar notice of the date of hearing should also be served on the appellant or his Calcutta agent unless either was present when the Member fixed the date.

In cases where the Calcutta agent only is to receive this notice from the Board's office, it should be served on him through the post in duplicate and he should be requested to sign and return one copy to the Board.

(3) The notice should be in English when it is served in Calcutta or in cases where either party is a European. In all other cases the notice should be in vernacular of the district to which the parties belong.

(4) A copy of the cause list hung up at the Board's office is to be sent to the Vakils' Library in the High Court.

Notice to warn appellants.

98. A notice is to be suspended in the court-room of every Commissioner to the effect that when appellants before the Board are not present or represented, their appeal will, unless strong grounds for interference are shown in the petition, be struck off in default.

Publication of Board's order.

99. On an order striking off an appeal being communicated to the Commissioner, that officer will cause a notice to be hung up in his office for one week, to the effect that the appeal has been struck off in default.

Rules to be in conspicuous places.

100. A copy of the above rules, both in English and the vernacular, should be kept suspended in a conspicuous place in the office of every Collector and Commissioner.

SECTION II.—Examination of Witnesses, Adjournment, Judgment, etc.

Punctuality.

101. The presiding officer of every Court must sit punctually at the hour appointed.

***Viva voce* examination in open Court.**

102. Every witness is to be examined *viva voce* in open Court in the presence of the presiding officer.

Exclusive attention of officer to evidence.

103. The presiding officer must not be engaged in any other business whilst the examination of witnesses is going on, or whilst any documentary evidence is being read.

Interruption of examination.

104. If at the time of the examination of a witness the presiding officer is compelled to attend to any other business of an urgent nature, the examination should be stayed, but such interruptions should be avoided as far as possible.

Memorandum of evidence.

105. In all cases in which an appeal is allowed the presiding officer shall take down the evidence of each witness with his own hand in the language of the Court or in English, if he is sufficiently acquainted with that language. If for any sufficient reason the presiding officer is unable to take down the evidence himself, he must make a memorandum in his own handwriting of the substance of what each witness deposes. Such memorandum must be written legibly in the vernacular language of the presiding officer or in English, if he is sufficiently acquainted with that language; and it must be signed and dated by the presiding officer.

It will form part of the record, and must always be sent up with the record to the Appellate Court in the event of an appeal.

Memorandum indispensable.

106. Pressure of business is not admitted as an excuse for not making this memorandum; physical inability (the nature of which must be recorded) is alone admitted as an excuse. Where the presiding officer is unable to make a memorandum he shall cause it to be made in writing from his dictation in open Court.

107. After the examination of witnesses has commenced the trial is to be proceeded with until all the witnesses on both sides have been examined (those of the party upon whom the *onus* of proof lies being examined first, and then those of the opposite party) and an adjournment of the hearing must not be allowed, except for sufficient cause, which must be recorded.

Examination of witnesses and adjournment of hearing.

108. Cases may arise in which it may be necessary to adjourn the hearing owing to the unavoidable absence of an important witness. In such cases the evidence of the witnesses in attendance must be taken and witnesses must not be detained, or required to attend again, unless for some special reason to be recorded.

Procedure when an important witness is absent.

109. Whenever an adjournment takes place, it is to be for as short a time as possible, regard being had to the circumstances under which the adjournment is granted.

Adjournments to be brief.

110. The day to which the case is adjourned and the reason for the adjournment must in all cases be stated publicly by the presiding officer in open Court.

Date and cause of adjournment to be stated in open Court.

111. A list of all cases adjourned, and the day to which each case is adjourned, is to be affixed in some conspicuous part of the Court-house.

Adjournment list.

112. The Court, after the case has been heard, shall pronounce judgment in open Court, either at once or in accordance with the provisions of the rule next following.

Delivery of judgment.

113. If, after all the witnesses have been examined, the exhibits perused and the parties, heard, by themselves or their pleader, the presiding officer is not prepared to deliver judgment he may postpone the delivery thereof until a future day, of which due notice must be given to the parties or their pleaders. The witnesses must not be detained.

Postponement of judgment.

114. The presiding officer of the Court in which the judgment is delivered is held responsible if the decree, where a decree is passed, be not drawn up, within a reasonable time after the delivery of the judgment and if certified copies of both decree and judgment are not furnished within a reasonable time after application for the same and the production of the necessary stamps.

Preparation of decree.

115. The presiding officer is to make a memorandum on the decree or order in his own handwriting, of the date on which he actually signs it.

Date of signature.

116. Revenue Courts holding inquiries under Chapter XXXV of the Code of Criminal Procedure, 1898, are empowered to pay expenses to witnesses summoned by such Courts in accordance with the rules for the payment, on the part of the Provincial Government, of expenses of witnesses by Criminal Courts.

Payment of expenses to witnesses.

117. A copy of these rules, together with a translation thereof in the vernacular of the district, is to be hung up in some conspicuous part of every revenue court at all times during the sitting of the court.

Rules to be hung up.

SECTION III.—Exhibits.

Filing and authentications of exhibits.

118. The date on which any exhibit is filed in court should be noted upon it and authenticated by the initials of the presiding officer. Should the exhibit consist of one or more pages, forming a portion only of a book, or bundle of papers tied or bound together, such page or pages alone need be attested.

Procedure as to return of documents.

119. Revenue officers are to be guided by Rule 9, Order XIII, Code of Civil Procedure, 1908, in regard to the return of original documents filed as evidence in suits or applications in their courts; that is to say, such documents may be returned without retaining copies when the time for preferring an appeal from the decision passed in the suit has elapsed; or, if an appeal has been preferred from such decision, then after the appeal has been finally disposed of. If the documents are returned earlier, copies must be kept—on stamped paper of eight annas if the original itself required no stamp duty, or if the duty with which it was chargeable did not exceed one rupee, under Article 24 of Schedule I, Act II of 1899; or on a stamp paper of one rupee in any other case under the said Article of the said Schedule.

Power-of-attorney.

120. When an application is made to receive back a document which has been filed in a case, or to receive any sum of money in connection with such case, and when such application is not made by—

- (1) the party in person, or
- (2) an agent holding a general power-of-attorney from the party or
- (3) the vakil, mukhtar, or revenue-agent who was employed to conduct the case,

the applicant must produce a duly stamped and registered power-of-attorney executed by the party, or by his agent holding a general power-of-attorney.

Spurious exhibits.

121. A Revenue officer should impound any paper filed in his court that he considers spurious or forged.

Mukhtarnama or vakalatnama.

122. A mukhtarnama or vakalatnama filed for the conduct of any case before a revenue court and duly stamped under Article 10, Schedule II of the Court-fees Act, 1870 (VII of 1870), may be held to convey authority for the taking back of any document which has been filed in the proceedings of the case or for the receipt of money by the person or agent holding the mukhtarnama or vakalatnama, provided that in such mukhtarnama or vakalatnama express authority to this effect be given to such person, and that such money has become receivable by the client in the ordinary course of the case.

123. Vakalatnamas, whether executed by principals or their attorneys and agents, and mukhtarnamas under the authority of which vakalatnamas are executed, shall not be required to be verified on oath. The responsibility in regard to all such documents being properly and correctly executed shall rest entirely with the vakils and pleaders or revenue agents. This rule does not apply to cases in which only mukhtars or agents are employed. In all such cases the mukhtarnama shall be verified on oath, except in the case of mukhtars or revenue agents duly certificated under any law for the time being in force.

Verification of vakalatnamas and mukhtarnamas on oath.

Vakils or revenue agents practising before the Board shall note on their vakalatnamas the name of the mukhtars or other persons from whom the vakalatnamas are received.

124. All Revenue officers at out-stations will publicly impress upon pleaders or revenue agents of all grades a sense of their responsibility to the Courts in which they practise, in the matter of accepting vakalatnamas from parties themselves; or from persons professing to be authorized by special or general powers-of-attorney to act on behalf of other persons.

Responsibility of pleaders or revenue agents re: vakalatnamas.

The Courts accept vakalatnamas on the responsibility of pleaders or revenue agents. A pleader or revenue agent accepting a vakalatnama purporting to be executed by his client in person is bound to satisfy himself that it was so executed. When it purports to be executed by a third party on behalf of his client, he is bound to ascertain that such person has been duly empowered by the client to appoint a vakil or revenue agent and has himself executed the vakalatnama.

SECTION IV.—Revenue Agents.

(Rules made by the Board under section 17 of the Legal Practitioners Act, XVIII of 1879.)

125. Any person who has been declared by the Examiners for the Mukhtarship Examination to be qualified for admission to that examination, such declaration being under the rules sent to the Judge, may present himself for examination for the office of Revenue Agent.

Admission to examination for the office of Revenue Agent.

126. Any person without such certificate may be admitted to examination for the office of Revenue Agent if he can satisfy the Collector of the district that he possesses the following qualifications, viz.:—

Age, education and character.

1st.—That he is a person of good moral character.

2nd.—That he has passed the Entrance or Matriculation Examination of the University of Calcutta, Allahabad, Punjab,

Madras or Bombay, or an examination for the time being recognised as equivalent thereto for the purposes of this rule.

N.B.—The examinations held in Bengal, which are recognized at the present time as equivalent to the Entrance or Matriculation Examination, are—

- (i) the B class final examination,
- (ii) the Senior Cambridge Local or the Senior Cambridge School Certificate Examination.

3rd.—That he must be above the age of twenty years.

**Notice to
Collector.**

127. Every candidate for examination for the office of Revenue Agent must, at least six weeks before the day fixed for the examination, give notice to the Collector of the district in which he resides of his intention to present himself at the ensuing examination by a petition containing the following particulars :—

(1) Name of applicant for leave to appear at the Revenue Agent's examination ; (2) father's name ; (3) place of residence ; (4) age ; (5) grounds upon which application is made ; (6) class of office in which he intends to practise ; (7) where educated and extent of education ; (8) references as to moral character.

**Certificate to
appear.**

128. The Collector, if satisfied that the candidate is qualified for examination, will furnish the candidate with a certificate that he is qualified to present himself for examination.

Fee.

129. Before the date of examination every candidate must pay a fee of Rs. 5 to the Collector of the district, whose receipt for the same is to be endorsed on the certificate described in Rule 128.

Refund of fees.

129A. If a candidate, after having been found duly qualified and permitted to appear at the examination, is prevented from appearing for some unavoidable reason, the whole of the fee paid by him will be refunded.

These refunds will be sanctioned by the Commissioners of Divisions following the provision in Rule 283 of the Manual.

Calcutta.

130. Candidates residing in Calcutta must give the notice prescribed in Rule 127, and pay the fee prescribed in Rule 129, to the Collector of the 24 Parganas.

Examination.

131. The examination is held before such persons as the Provincial Government may appoint to be Examiners under section 37, Act XVIII of 1879, and according to such Regulations as may from time to time be made by the Provincial Government for conducting such examination.

132. The following arrangements for the conduct of the examination have been sanctioned by the Provincial Government :—

(a) The examination will be held at each district headquarters.

(b) The examination will be in the following subjects :—

(i) The following Regulations and Acts and all Regulations and Acts by which the same have been amended either in Bengal or in Eastern Bengal :—

Bengal Regulation	I of 1793 ..	(Permanent Settlement of Land Revenue.)
Ditto	VIII of 1793 ..	(Decennial Settlement of Land Revenue.)
Ditto	VII of 1822 ..	(Temporary Settlements.)
Act	XI of 1825 ..	(Alluvion and Diluvion.)
Ditto	IX of 1847 ..	
Do.	XXXI of 1858 ..	(Revenue Sales.)
Bengal Act	IV of 1868 ..	
Act	XI of 1859 ..	(Sales of patni taluks and other under-tenures.)
Bengal Act	VII of 1868 ..	
Regulation	VIII of 1819 ..	(Recovery of Public Demands.)
Bengal Act	VIII of 1865 ..	
Ditto	III of 1913 ..	(Cess.)
Ditto	IX of 1880 ..	(Land Registration.)
Ditto	VII of 1876 ..	(Partition.)
Ditto	V of 1897 ..	(Tenancy.)
Ditto	VIII of 1885 ..	(Surveys.)
Ditto	V of 1875 ..	(Stamps and court-fees, omitting the Schedules.)
Act	II of 1899 ..	
Do.	VII of 1870 ..	(Income-tax.)
Do.	XI of 1922 ..	(Land Acquisition.)
Do.	I of 1894 ..	(Excise.)
Bengal Act	V of 1909 ..	(Opium.)
Act	I of 1878 ..	(Evidence.)
Do.	I of 1872 ..	(Legal Practitioners.)
Do.	XVIII of 1879 ..	(Agricultural Debtors.)
Do.	VII of 1936 ..	

(ii) Such portions of the undermentioned Manuals as deal with the procedure in Revenue Courts in respect of the matters to which the above Regulations and Acts relate :—

Survey and Settlement Manual.	Cess Manual.
Sale Law Manual.	Land Registration Manual.
Certificate Manual.	Batwara Manual.

Practice and Procedure Manual, Chapter IV.

(c) The examination of applicants for admission as Revenue Agents shall be held by a Committee composed of the Subordinate Judge, or where there is no such officer, the Sadar Munsif, *ex-officio*, and a selected Deputy Collector at the headquarters of each district. The Deputy Collector should be selected from time to time by the Collector of the district as occasion may require. The selected Deputy Collector should, however, be one who has himself passed the Departmental Examination by the higher standard in compulsory subjects. The Collector or a Covenanted Deputy Collector should also be an examiner, and one of these officers should alternately preside at each examination, in order to avoid the possibility of the examiners being divided.

Examination Committee.

- Time.** (d) The examination shall be held once in each year on the second Monday in August, or on such other date as the Provincial Government may direct, and shall be by questions in writing and *viva voce*.
- Language.** (e) The examination shall be conducted in English or in the vernacular of the district at the option of the candidate.
- Written questions.** (f) Previously to each examination the Board shall prepare written questions on the subjects mentioned in clause (b).
- Two written papers.** (g) There shall be two written papers namely, one, containing ten questions on the Regulations and Acts mentioned in clause (b) above and the other containing six questions on the Manuals mentioned in the same clause. The former paper must be answered without books : for the latter, books may be used. The number of marks to which each candidate shall be entitled for a full answer to each question shall be separately specified by the Board at the time of preparing the questions. The *viva voce* questions shall be prepared by the Local Committee : at least four questions shall be asked of each candidate.
- Viva voce* examination.**
- Marks.** (h) The aggregate number of marks for full answers to the whole of the ten written questions to be answered without books shall be one hundred and twenty, and that for correct answers to the questions to be answered with books shall be sixty. The full number of marks for the *viva voce* questions shall be forty.
- Pass marks.** (i) To be entitled to pass, a candidate must obtain at least 50 per cent. of the full marks in each of the two written papers and in the *viva voce* examination.
- Grace marks not exceeding 10 may, however, be granted at the discretion of the Committee in any proportion between the two written papers.
- Custody of questions.** (j) The Collector on receiving the questions will keep them under lock and key, preferably in a safe, if available, till the day of examination.
- Duties in examination room.** (k) On the day of examination the Collector, if he is on the Examination Committee under clause (c), will himself take the questions into the examination room and give out copies to the candidates who elect to be examined in English. As it has been found impracticable to have translations made and printed in the vernacular with the necessary secrecy, the Collector assisted by the members of the Committee will translate the questions to the candidates who elect to be examined in the vernacular of the district. Should the Collector not be on the Committee, the Covenanted Deputy Collector appointed an examiner under the above clause will undertake these duties.
- Examination in presence of the Committee.** (l) The examination will be conducted in the presence of the Committee, who will, when the time allotted has expired, collect the papers and assign marks.

(m) The number of marks to which each candidate is entitled will be determined by the Committee and recorded against each candidate's name by a member of the Committee in his own hand, the paper thus showing the marks being signed by all the members. Any correction of the figures must be initialled by a member. The Committee will then inform each candidate whether he has or has not passed the examination and will forward the paper containing the marks under a sealed cover to the Collector for transmission to the Secretary to the Board. When the results from all districts have been received, the Board will submit a list of the successful candidates to the Provincial Government for publication in the gazette.

Award of marks.

133. Any person who passes the examination is entitled to admission as a Revenue Agent. He should apply for admission and enrolment to the Collector or the Commissioner in whose office he will ordinarily practise and should file with his application the certificate of the examiners and a certificate form bearing the stamp prescribed in the Second Schedule to the Legal Practitioners Act, 1879 (XVIII of 1879).

Enrolment and grant of first certificate.

A certificate authorising the holder to practise before the Chief Controlling Revenue-authority will be signed by the Secretary to the Board of Revenue.

A certificate authorising the holder to practise before a Commissioner will be signed by the Commissioner before whom he ordinarily intends to practise and similarly a certificate authorising the holder to practise before a Collector, by the Collector before whom he ordinarily intends to practise.

A certificate under item (1) of the aforesaid Schedule entitles the holder to practise before any Commissioner and in any revenue office subordinate to a Commissioner, and one under item (m) to practise before any Collector and in any revenue office subordinate to a Collector in the presidency.

The certificate shall be in the following form :—

Certificate No.

Pursuant to the Legal Practitioners Act, 1879, I hereby certify that
having been admitted as a Revenue Agent *before/after the
first day of January, 1880, is entitled to practise as a Revenue
Agent before
in Bengal and before any revenue officer subordinate
to
in Bengal up to the end of the year 19 . . . , now current.

Given under my hand the . . . day of . . . 19 . . .

Secretary to the Board of Revenue, Bengal/Commissioner/Collector.

*One of the words is to be omitted with reference to the proviso in section 10 of the Legal Practitioners Act, 1879.

134. To enable Revenue Agents to practise before a Settlement Officer or an Assistant Settlement Officer or a Superintendent or an Assistant Superintendent of Surveys, all such officers are declared to be subordinate to the Commissioner of the Division in which survey and settlement operations are going on at the time, so far as the practice of Revenue Agents is concerned.

135. Each issuing authority should keep a register of his own in the following form. A consolidated report about all Revenue Agents newly enrolled after the submission of the previous year's report should be sent in April each year to the Board for entry in its register in the form as in columns 1-8 of the following register :—

Register of persons admitted and enrolled as Revenue Agents.

1	Serial No.	
2	Name of applicant.	
3	Age.	
4	Father's name.	
5	Address of the applicant.	
6	Class or court in which he intends to practise.	
7	Date of enrolment.	
8	Remarks.	
		<div style="text-align: right;">Date of renewal in the year—</div> <div style="text-align: center;">9</div> <div style="display: flex; justify-content: space-between;"> <div>1936.</div> <div>1937.</div> <div>1938.</div> <div>1939.</div> <div>1940.</div> <div>1941.</div> </div>

Date of renewal in the year—

1042.	
1043.	
1044.	
1045.	
1046.	
1047.	
1048.	
1049.	
1050.	
1051.	
1052.	
1053.	
1054.	
1055.	

136. If any person, having passed the examination entitling him to be admitted and enrolled as a Revenue Agent, shall fail to apply for such admission and enrolment for a period of one year from the time of passing the examination, he shall not be admitted and enrolled unless by special order of the Board.

Delay in enrolment.

137. Any person who holds any appointment under the Crown or carries on any trade or other business at the time of his application for admission as a Revenue Agent, must state the fact in his application for admission. The Board may refuse to admit such person, or may pass such orders on his application, as it thinks proper.

Appointment under the Crown, etc., before enrolment.

138. Any person who, after having been admitted as a Revenue Agent, accepts any appointment under the Crown, or enters into any trade or other business, must give notice thereof to the Collector of the district for transmission to the Board, who may thereupon pass such orders as the said Board may think fit.

Appointment under the Crown, etc., after enrolment.

139. Collectors and Deputy Commissioners of districts are authorised to renew certificates entitling Revenue Agents to practise in the offices of Collectors and Deputy Commissioners and revenue offices subordinate to them. Commissioners are authorised to renew certificates entitling Revenue Agents to practise in the offices of Commissioners and revenue offices subordinate to them. All such certificates, whether taken out for the first time or renewed, shall be in force from the date on which they are taken out till the 31st December next ensuing.

Renewal of certificate.

140. An application from a Revenue Agent for enrolment or renewal of his certificate will be received on a plain paper.

Application for enrolment and renewal on plain paper.

141. Revenue Agents shall be required to renew their certificates before the first of February of each year, and those who fail to renew them by that date shall not be entitled to practise. The renewal of certificates should be granted by the authority before whom the Revenue Agent practises. A list containing the names of all Agents who have not renewed their certificates and are therefore not entitled to practise is to be affixed at the Collector's/Commissioner's office in the first week of February, with an intimation that they are liable to penalties if found practising without having renewed their certificates. The statement of the renewals of the certificates of Revenue Agents, required by section 18 of the Act, should be submitted to the Board in the form appended to this rule in the first week of April each year together with a list of those Agents who have not renewed their certificates up to the date of report. If any Revenue Agent, whose name appears in such list, shall subsequently take out a certificate during the year, his name shall be reported to the Board. But no certificate, which has been

Renewals to be annually reported to Board.

left unrenewed for more than three years, shall be renewed without the permission of the Commissioner of the Division in which the Revenue Agent's certificate was last renewed. It is not usual to grant a renewal of a certificate after several years have elapsed, unless very strong reasons for doing so are adduced and unless the applicant can show satisfactorily that he has kept up his acquaintance with the revenue laws and procedure, he must be required to pass the prescribed examination.

Serial No.	Number in the Register of the issuing authority.	Name of Revenue Agent.	Date of expiry of the last certificate.	Date of renewal.	Remarks.
1	2	3	4	5	6

141A. The appointment of a Revenue Agent in addition to a pleader cannot be authorised on the Vakalatnama appointing the latter; but only on a separate document drawn as a Revenue Agentnama.

Transfers.

142. All transfers of Revenue Agents from one district to another should be immediately notified to the Board, after the necessary inquiries have been made by the Collector of the district to which they transfer their practice.

Discretion in granting general or special sanction in special and exceptional circumstances.

143. The Provincial Government has authorized Commissioners and Collectors and Deputy Commissioners to grant the general or special sanction necessary under the proviso of section 20, Act XVIII of 1879, before any person not an enrolled Revenue Agent, may commence and prosecute any business on behalf of another in a Revenue office. Great discretion must be used in granting such sanction, which should be accorded only in special and exceptional circumstances.

Rules for Revenue Agents' Clerks.

144. In these rules, the expression "recognized clerks" means a clerk employed by a Revenue Agent and permitted, as such, to have access to the Revenue Courts in which his employer is authorized to practise and to the offices attached thereto.

145. No Revenue Agent, who is not a mukhtar, shall employ more than one *recognized* clerk at one and the same time without the express permission of the Collector or such officer as the Collector shall authorize to grant such permission.

146. No Revenue Agent, who is also a mukhtar, shall employ a *recognized* clerk in addition to the *recognized* clerk or clerks employed by him as mukhtar without the express permission of the Collector or such officer as the Collector shall authorize to grant such permission.

147. The Collector shall maintain Register 7 (*vide* Register and Return Manual) of all recognized clerks employed in the district and to each recognized clerk shall be given under his orders a card in the form given at the end of these rules. These cards (which shall be strictly non-transferable) shall be recalled for renewal at the close of each year.

148. The register prescribed by Rule 147 shall contain the name, father's name and residence of each recognized clerk, the date of his registration, the name of the Revenue Agent by whom he is employed and his number in the register of Revenue Agents, the Courts in the district in which his employer is authorized to practise, and a column for remarks. A copy of the register shall be supplied by the Collector at the commencement of each year to each Subdivisional Officer. Copies shall also, if necessary, be furnished to the various courts at the Sadar station.

149. No clerk employed by a Revenue Agent shall, as such, be allowed access to any of the Revenue Courts of the district or to any of the offices attached thereto, unless he is for the time being a recognized clerk.

150. The Collector may, for the reasons to be recorded in writing, and after hearing the clerk in his defence if he so desires, order the removal from the registers of any recognized clerk and the cancellation of his card and on the passing of such order, the clerk shall cease to be a recognized clerk. Every such order passed by the Collector shall be communicated to the Subdivisional Officer concerned, and the necessary steps shall be taken for the alteration accordingly of the register and the copies thereof.

N. B.—Proceedings taken against clerks under this rule are administrative and not judicial proceedings.

151. No person whose name has been so struck off the register or has been struck off a register maintained by the District Judge or District Magistrate under the order of the High Court contained in their letter No. 12, dated the 20th August 1909, shall be recommended for registration by any Revenue Agent at the same or any other station.

152. On or before the date on which these rules come into force, every Revenue Agent practising in any of the Revenue Courts subordinate to the Board shall report to the Collector the name of the clerk whom he desires to have recognized; and the register shall, in the first instance, be prepared accordingly.

153. When submitting his report under Rule 152, the Revenue Agent shall certify that the persons or person proposed are, to the best of his belief, fit to be so employed and will be employed *bona fide* in his own service and for the purpose of his legal business. No clerk registered as the clerk of one Revenue Agent shall do business in the courts, or offices thereof, on behalf of any other Revenue Agent.

154. If on the death, retirement, or dismissal of any recognized clerk a Revenue Agent wishes to entertain another clerk in his place, he shall apply for his recognition as required by Rule 152, and the certificate required by Rule 153 shall be furnished in regard to all such persons as may be recommended hereafter for recognition under these rules.

155. The only sanction which these rules have is that the Collectorate officials can refuse to recognize as a Revenue Agent's clerk any person whose name as such is not in the register. A suitable officer in each department should be held responsible for reporting to the Deputy Collector in charge of such department the name of any person other than a registered clerk trying to do business with the department as a clerk of a Revenue Agent.

156. These rules shall apply *mutatis mutandis* to subdivisions where the Subdivisional Officer shall exercise the powers of a Collector under them, subject to the control of the Collector.

REGISTERED CLERK'S CARD No.*

[Not transferable.]

This is to certify that _____, son of _____, now residing at _____, is a recognized clerk employed by _____, Revenue Agent, and that he is entitled to have access to _____ and to the offices attached thereto.

Sarishtadar or Superintendent.

Dated _____ the _____

*Number to correspond with number in Register.

†To be filled up according to the circumstances of each case as the Revenue Officer may deem fit.

SECTION V.—Fees of Advocates, Pleaders, Vakils, Attorneys, Mukhtars or Revenue Agents practising in Revenue Courts and Offices.

In exercise of the authority vested in it by section 27 of the Legal Practitioners Act, XVIII of 1879, the Board fixes and regulates the fees payable upon proceedings in the revenue offices (*in which costs are made payable by law*) by any party in respect of the fees of his adversary's Advocate, Pleader, Vakil, Attorney, Mukhtar or Revenue Agent as follows :—

157. The amount in respect of the fee of an adversary's Advocate, Pleader, Vakil or Attorney shall be allowed according to the following scale, viz:—

**Fee of
Advocate,
Pleader,
Vakil or
Attorney.**

In proceedings before the Board—not exceeding Rs. 100.

In the office of a Commissioner of Revenue—not exceeding Rs. 80.

In the office of a District Officer—Rupees 4 to Rs. 16.

In the office of a Deputy Collector—Rupee 1 to Rs. 10.

158. If several persons who have a joint or common interest succeed upon a joint contention, or upon contentions substantially the same, not more than one fee shall be allowed, unless the presiding officer shall otherwise order, for reasons which shall be recorded. If only one fee be allowed, the presiding officer shall direct to which of the persons so succeeding it shall be paid, or shall apportion it among them in such manner as he shall think fit.

**When the
defence is
joint or
common.**

159. If several persons who have separate interests, set-up separate and distinct contentions, and succeed thereon, a fee for one Advocate, Pleader, Vakil or Attorney for each of the persons who appear by a separate Advocate, Pleader, Vakil or Attorney may be allowed in respect of his separate interest.

**When
several persons
make separate
defences.**

160. If any proceeding, application or claim in any office is unopposed, the amount to be paid as the fee of the adversary's Advocate, Pleader, Vakil or Attorney shall ordinarily be calculated at one-half the sum at which it would have been charged had the case been defended.

**Undeferred
cases.**

161. In proceedings for, or consequent upon, the revival or re-hearing of a case, the fee of an Advocate, Pleader, Vakil or Attorney, if allowed to the successful party, shall be fixed by the presiding officer of the office at an amount which shall not exceed one-half of the amount that would have been allowed by these rules in case of an original decree. The fee allowed in respect of the revival or re-hearing will be irrespective of any fee which may be included in any costs, in respect of the original proceeding, which may be adjudged to the successful party by the order in view.

**Revivals or
re-hearings.**

Appeals.

162. The amount to be allowed on account of the fees of an adversary's Advocate, Pleader, Vakil or Attorney in an appeal shall be calculated on the same scale as in original proceedings, and the principles of the above clauses as to original proceedings shall be applied, as nearly as may be, to appeals.

Discretionary power.

163. If, in any instance, the payment of fees according to preceding rules 158 to 162 shall not appear to the presiding officer of any revenue office to be just and equitable, he may exercise his discretion in allowing the fee of the adversary's Advocate, Pleader, Vakil or Attorney in such manner as may appear just and equitable, but not so as to exceed the scale laid down in Rule 157 in the case of any Advocate, Pleader, Vakil or Attorney, to whom he may allow a fee.*

Fees of Mukhtar or Revenue Agent.

164. The fees payable in respect of the employment of a Mukhtar or Revenue Agent shall be calculated by deducting one-fourth from the fees which would have been payable under these rules in respect of an Advocate, Pleader, Vakil or Attorney, provided that no fees shall be made payable under these rules in respect of the employment of any Mukhtar or a Revenue Agent in any proceeding in which fees are made payable in respect of the employment of an Advocate, Pleader, Vakil or Attorney.

Calculation of reduced fees.

165. In any proceeding in which the presiding officer may consider that an Advocate, Pleader, Vakil or Attorney has been unnecessarily employed, and that the employment of a Mukhtar or Revenue Agent would have been sufficient, the presiding officer may order that the fees payable under this rule in respect of the Advocate, Pleader, Vakil or Attorney shall be calculated as if the person employed had been a Mukhtar or Revenue Agent.

SECTION VI.—Rules for the Service of Processes of the Revenue and Criminal Courts served through the Collectorate or Subdivisional Nazarat.

N.B.—Extracts of the portions of these rules which concern the public should be prepared in English and in the vernacular. One copy in English and one copy in the vernacular should be kept suspended in some conspicuous place in the offices of the Collector, Deputy Collector, and Nazir, respectively, where they can be read by the general public.

A.—FEES.**Scale of fees, including railway fare, boat-hire, demurrage, etc.**

166. Fees for executive revenue processes shall be levied according to the scale noted below. Processes which may still be issued by Collectors of districts in their *judicial capacity* and processes issued by the Criminal Courts in the case of offences other than those for which police officers may

*Board's notification No. 8954A., dated 7th March 1911, published in the *Calcutta Gazette* of 29th March 1911 and two preceding issues.

arrest without a warrant, when served through the Collectorate or Subdivisional Nazarat, should be charged for according to the High Court's rules issued respectively under clauses 1 and 2, section 20 of the Court-fees Act, 1870 (VII of 1870), in force at the time being, the peons employed for the service of such judicial processes being, however, those on the Collector's permanent (executive) establishment, or "occasional peons," as may be found expedient :—

(a) For each executive revenue process, whether directed to one or more persons, where such persons reside in the same village,—12 annas.

(b) Where process issues against persons in different villages a separate fee must be charged for service in each village.

(i) Separate fees of annas 12 need not, however, be charged on sale proclamations in certificate cases served at thanas and the Collector's Court but the process fees for the service of such proclamations at the property and the *malikachary* should be levied on the basis of places and not of persons, i.e., for more than one process one fee of annas 12 is chargeable if they all relate to one place or village but separate fees of annas 12 each are chargeable if the processes relate to separate places.

(c) Throughout, or in any part of, the localities mentioned in the schedule annexed to this rule and for the period of the year during which travelling except by boat is, in the opinion of the District Officer, impracticable, the fees chargeable for the service of processes shall be increased in the manner and to the extent provided hereinafter in order to provide for payment of the boat-hire or ferry-toll rendered necessary by the state of the country—

(i) the increased charge for boat-hire shall be as stated against each district or locality mentioned below and shall be paid in court-fee stamps along with the process-fees. The charges should be reconsidered at intervals by the light of experience :—

Annas.				Annas.			
24-Parganas	4	Murshidabad	..	1	
Jessore	4	Khulna	..	3	
Nadia	1	Hooghly (Arambagh subdivision and the char khas mahals in police-stations Mogra and Balagach in the Sadar subdivision)	..	2	
Dacca	5	Mymensingh	..	4	
Faridpur	3	Bakarganj	..	3	
Malda	1	Rajshahi	..	4	
Rangpur	2	Bogra	..	3	
Pabna	7	Tippura	..	3	
Noakhali	2				

- (ii) At the discretion of the Collector boats for the transport of process-serving peons may be maintained and manned at the expense of the Provincial Government : or the boat-hire payable to process-servers may be calculated according to a daily allowance or a mileage rate.
- (iii) Provision shall be made in the budget of every district for the amount of boat-hire estimated to be required for the year under the above provisions and the expenditure shall be drawn on monthly contingent bills by the Deputy Collector in charge of the process-serving department after checking the peons' diaries.
- (iv) In districts or parts of districts in which boat-hire forms a large part of the cost of executing processes, certificates for sums below Rs. 5 should not be made between 1st June and 1st December unless the demand would otherwise be barred by limitation. This prohibition does not apply to districts in which boats are required all the year.

Schedule referred to in Clause (c) above.

Districts.	Local area.
Nadia The whole district.
Murshidabad Ditto.
Jessore Sadar, Jhenidah, Magura and Narail subdivisions.
Khulna The whole district.
Rajshahi Ditto.
Rangpur The Kurigaon and Gaibandha subdivisions.
Pabna The whole district.
Bogra Ditto.
Dacca Ditto.
Mymensingh Ditto.
Faridpur Ditto.
24-Parganas Sadar, Basirhat and Diamond Harbour subdivisions.
Bakarganj The whole district.
Tippera Ditto.
Noakhali Ditto.
Malda Ditto.
Hooghly Arambagh subdivision and the char khas mahals in police-stations Magra and Bolagarh in the Sadar subdivision.

(d) The postal charges on all processes, notices, and such other documents as are issued from any judicial or revenue courts, and are required to be transmitted by post, are to be paid by service postage stamps, without any additional charge being levied from the parties at whose instance the processes are issued.

(e) If a peon is detained at the place of service for more than 24 hours at the request of the persons at whose instance the process was issued, or of his agent, such person or agent must pay then and there demurrage at 12 annas a day. Unless this demurrage is paid the peon must decline to wait. No demurrage is to be charged if the delay was not due to the person requiring the process or to his agent.

(f) Fares for journeys made by process-serving peons by rail and steamer should be paid out of contingencies instead of being levied from the parties concerned. Peons should, however, be directed to travel by rail or steamer only in cases, in which the District Officer considers that this will result in a gain in efficiency. Journeys performed by Nazirs for execution of warrants in certificate cases should, however, be regulated by the ordinary rules of travelling allowance of Government servants, their travelling expenses being charged against the grant for travelling allowance.

B.—NUMBER OF PEONS.

167. Only as many salaried peons should be entertained as can be kept fully and regularly employed, and no more. The average number of original processes which a permanent process-server is to serve annually in each district is shown in the statement in Appendix A. The number of permanent peons to be employed in each district has been calculated accordingly. But each Collector should check the numbers by the actual work performed, and the sanctioned staff should on no account be exceeded without report to the Provincial Government. Any temporary influx of work presenting itself during the absence of all the permanent peons should be entrusted to occasional or temporary peons.

Salaried and temporary peons.

167A. (1) District Officers are competent to sanction the employment of temporary process-servers in their offices and in the subdivisional offices under them, subject to the following conditions :—

Power of District Officers to employ temporary process-servers. (Government orders Nos. 8358-8362-Mis., dated the 26th June 1935.)

(a) that the allotment sanctioned to the District Officer concerned is not exceeded ;

(b) that no additional process-server is entertained unless the average number of processes served per peon, excluding those served by hanging on the office notice boards during the past 12 months, exceeded the prescribed standard by 20 per cent. ; and

(c) that the average number of days per mensem spent by the sanctioned process-serving establishment on duty outside the headquarters during the past three months is not less than 20.

(2) The following theoretical example will explain when and what extra temporary staff can be entertained having regard to the fact that the prescribed standard number of processes to be served by each peon varies from district to district :—

In a district in which the sanctioned strength of process-servers is 20 and the standard number of processes to be served is 600, if, during the past 12 months, the average number of processes served per man, excluding those served by hanging on the office notice boards, has reached 720, the total number of processes served would be about 14,400. The number of processes to be served according to the standard is 12,000, so there is an excess of 2,400 processes. The maximum number of temporary process-servers that could be entertained in the circumstances stated above, subject to due compliance with the other conditions, would be $2,400 \div 720$ or 3.

(3) Every time temporary process-servers are sanctioned a certificate should be recorded by the District Officer in the sanctioning order to the effect that all the conditions laid down by the Provincial Government have been fulfilled.

Definition of original process.

168. The interpretation of the term "original process" which is given in Rule 14, Chapter XII on page 312 of the General Rules and Circular Orders of the High Court (Civil), Edition of 1910, has been adopted for revenue processes, and according to it, for the purpose of estimating the work actually done, and the cost incurred by peons, all copies of a process (whether it be a summons, warrant, notice or whatever its description) served in one village in one case by a process-server at one and the same visit, shall be reckoned as one original process; while copies served in the same village on separate visits, or in different villages, shall be reckoned as so many original processes as the number of different villages or separate visits to the same village. Thus, where five copies of a process are served on five different persons in the same village in one visit by a process-server, this will be reckoned as a service of one original process; while where they are served in the same village on five separate visits, or in five different villages, this will be reckoned as a service of five original processes.

C.—PAY OF PEONS.

Rate of pay of permanent peons.

169. Process-serving peons who are in substantive service on the 21st July 1931 should be paid at the rate of Rs. 18—1/5—22 a month in the "A" class districts comprising Calcutta, Howrah Sadar, Alipore Sadar and Darjeeling and at the rate of Rs. 16—1/5—20 a month in the other districts.

Process-servers who were not in substantive service on the 21st July 1931 should be paid at the rate of Rs. 16—1/5—20 a month. A compensatory allowance of Rs. 2 per month shall also be allowed to those employed in Calcutta, Howrah Sadar, Alipore Sadar and Darjeeling districts.

Any deviation from this rule will require the previous sanction of the Provincial Government.

170. Occasional or temporary peons should be paid at the rate of Rs. 16 a month. In the "A" class districts comprising Calcutta, Howrah Sadar, Alipore Sadar and Darjeeling a compensatory allowance of Rs. 2 per month shall be allowed in addition to pay.

Rate of pay of temporary peons.

No occasional peon is, however, to be employed on any account if a salaried peon is available. With this proviso the peons are to be employed in regular turn, i. e., upon a process offering, the peon who has been longest in waiting is to be employed on its service, unless for some special reasons, to be recorded on each occasion by the officer at the head of the office, it is considered expedient to employ a particular peon out of his turn.

D.—CONTROL OF PEONS.

171. Every effort is to be made to serve as many processes as possible by each peon so as in every way possible to economize the labour of the peons. The Nazir is to be held personally responsible that this is done.

Supervision of peons by Nazir, and of Nazir, by Collector.

The Collector should exercise a careful supervision over the Nazir's employment of the process-serving establishment.

172. Upon a vacancy occurring in the ranks of the permanent staff of peons, it should be filled in by transfer of the most meritorious of the occasional peons, due regard being had to seniority.

Filling up vacancies.

173. *Cancelled.*

E.—DUTIES OF PEONS.

174. The peons entertained under these rules are not to be employed upon any duty but the service of processes; but salaried peons waiting their turn may be used for any miscellaneous work about the court.

Peons how to be employed.

175. The appointment of every peon, whether salaried or occasional, must be entered in Register 30—"Peons." Each peon must wear a badge bearing the number of his name in that register, and none but men who are able to read and write should be employed. The duties of the peons employed in serving processes for the realization of money are laid down in detail in Rule 277, Chapter VII of this Manual.

Appointment and qualification of peons.

176. Every peon, when employed on process-serving duty, must keep a diary of his proceedings in the form given in Appendix B to this chapter. The diary forms should be in loose sheets which should be kept in the Nazir's office. A separate diary form should be used for each journey and the diary must be delivered to the Nazir immediately on the return of the peon from a journey. The records of each month should be kept separately for each peon, and should be stitched

To keep diaries.

together at the end of every month, so that a complete month's diary of each peon can be filed as a voucher for the entries in Register 44 (*vide* Register and Return Manual). The record of a month shall consist of the diaries delivered to the Nazir within the month and a month's work as shown in Register 44 shall consist of the work entered in such diaries. As soon as the entries in Register 44 for the preceding month have been made the Nazir will put up Register 44 within the diaries of the preceding month to the Deputy Collector in charge of the Nazarat.

The Deputy Collector will scrutinize the entries in Register 44 and enter with his own hand in the remarks column 20 of Register 44, censures and praises.

(1) There is no objection to censuring and praising the same peon during one month if his work justifies this.

(2) The commonest faults are :—

Delay in service of processes.

Delay in return to office.

Delay in submission of diary.

Small percentage of personal service.

Submission of false report.

(3) The work which deserves praise more than any other is the successful execution of distress warrants. High percentage of personal service also deserves praise.

177. Every peon must also, after completion of any duty connected with a process, take action in accordance with the rules incorporated in Rule 179 of this chapter.

Rules regarding
service of
processes to be
used.

178. Every peon should always have by him an extract copy, in the vernacular, of the rules on the service of process, etc. A copy should also be kept, suspended on a board, in a conspicuous place in the Nazir's office. Commissioners should see that these rules are carefully attended to, and Collectors should hold their Nazirs responsible that they are strictly obeyed.

Rules regarding the service of processes by Peons, Dafadars and Chaukidars.

179. (1) A notice or process shall be served by delivering a copy of it to the person addressed. If the person is literate he shall be required to sign the original as an acknowledgment of receipt. If he is illiterate his thumb impression should be taken on the back of the original process in the presence of at least one person whose name and address should be noted. The serving officer shall then make a report on the back of the original process in the manner directed in instruction

No. 11. If the person addressed is temporarily absent from home the serving officer shall, if possible, go again and make every endeavour to serve the process on him personally.

NOTE.—A chaukidar unable to sign his name should not be employed in process-serving.

(2) If the person refuses to sign or give his thumb impression on the original process but wants to retain the copy it shall not be made over to him but shall be served in the manner prescribed in Rule 4 below.

(3) In case the person is not known to the serving officer the name and address of the person, on whose identification service is effected, shall be stated in the report.

(4) If the person refuses to receive the process he shall be informed verbally of the nature, *e.g.*, that it is a summons to appear before a court as a witness or as accused or defendant and a copy of the process shall be affixed to the door of his residence in the presence of two witnesses whose names and addresses shall be mentioned in the report.

(5) If after due and reasonable enquiry the person addressed cannot be found, service shall be effected on an adult male member of his family in the manner indicated in sub-rules (1) to (4).

(6) If the person addressed in the process has a place of residence but neither he nor any male member of his family can be found, a copy of the process shall be affixed to the door of his residence in the presence of two witnesses whose names and addresses shall be recorded in the report.

(7) If the person addressed has no place of residence and he cannot be found, these facts shall be stated in the report together with the names and addresses of at least two persons from whom the facts are ascertained. If the person addressed has ceased to live at the place, his present address, if procurable, should be reported. If he be living in a big town the name of the street or mahalla and the number of the house should be reported.

(8) If the person addressed is dead, the date of his death shall be stated in the report and, in the case of a process of the revenue court, the names and addresses of his heirs shall be stated, and the process should be returned unserved. If any of the heirs is a minor, the name and address of his guardian shall be stated.

(9) If the issuing court directs that service shall be effected in any manner other than that described in the foregoing instructions, the serving officer shall comply with the directions of the court and shall state in the report the date, time, place and manner of service, and the names and addresses of two persons present whose signature or thumb impression, as the case may be, should be taken on the back of the original process.

(10) If the process is addressed to more than one person, the report shall describe the manner of service on each person.

(11) A report of service shall be recorded by the serving officer on the back of the original process stating (i) the date, time and place of service, (ii) the manner of service and (iii) the name and address of at least one person present at the time of service.

The signature and designation of the serving officer shall be appended to this report.

NOTE.—If the serving officer is unable to write the report it may be written for him by any other person who shall record his own name and address below the signature of the serving officer.

(12) The serving officer shall then return the process to the Nazarat from which it was received.

In the case of service through Union Boards the serving officer shall return the process to the President who, after examining the report to see that service has been properly effected, shall after administration of solemn affirmation as required and provided for in sub-rule (13) below, forward the same to the Nazarat.

(13) On all processes issued by Criminal Courts and on other processes which contain a direction that an affidavit of service is required, an affidavit to the effect that the statement in the report is true in all particulars should be solemnly affirmed by the serving officer before an officer competent to administer such affirmation who shall then sign and seal with the seal of his office an endorsement to the following effect :—

“Solemnly affirmed before me by _____ that
the statement in the above report is true in every
respect.”

Presidents of Union Boards are authorised to administer oaths or solemn affirmations for this purpose in cases of all processes other than those issued under the Code of Criminal Procedure, 1898.

Affidavits on criminal processes can be sworn or affirmed only before a Magistrate. The members of a Union Bench are not individually Magistrates and an affidavit can be made before them only when they sit together as a Bench. When the swearing of an affidavit before a Magistrate or Bench would involve serious delay or inconvenience, the processes, after service, and necessary endorsement, shall be returned to the Nazarat in the manner laid down in sub-rule (12), without any affidavit.

(14) Processes shall be served and returned as speedily as possible.

Presidents of Union Boards should endeavour to return them the day after receiving them.

F.—MODE OF BRINGING THE FEES AND CHARGES TO
ACCOUNT.

180. Revenue and criminal process-serving establishments have been amalgamated under the orders* of the Provincial Government, and the amalgamated staff has been placed under the control of the Collectorate Nazir.

Amalgamation
of revenue and
criminal
process-serving
establishment.

181. Fees for revenue executive processes when prepaid should be paid in stamps, the applications for processes in such cases being stamped. Where post-payment is allowed, and the fees are paid in stamps, the Nazir's kaifyat, or report, will be stamped; if paid in cash, the Nazir, having received the amount, will buy the stamps and affix them to his report. The stamps in all cases must be punched in the presence of, or by, some responsible officer.

Fees to be paid
in stamps.

182. In the case of processes for dues to the Crown, as specified in the statement in Appendix C, prepayment of the fees should not be required, as such prepayment causes loss to the Crown when recovery is not made from the judgment-debtors, but the fees, when recovered, should be expended in the purchase of the stamps to be attached to the record as provided for in the preceding rule.

Fees when to be
prepaid and
when not.

Processes for the recovery of sums due to private individuals such as zamindars or proprietors of wards, attached or encumbered estates, or to public bodies, or municipalities as specified in the statement in Appendix C, should have the fees prepaid in stamps, to be affixed to the application for process as provided in the preceding rule. In such cases all recoveries from the judgment-debtors will be credited in cash to the department on whose behalf the certificates were issued.

As the statements referred to above may not be complete, the general principle must be observed for any case not provided for in it, viz., that for dues to the Crown prepayment of process-fees is not necessary, but that, it is compulsory in all other cases, when the Provincial Government only acts for individuals or public bodies.

182A. The Collectorate Nazarat staff should, when called upon, execute distress warrants under section 46(3) of the Indian Income-tax Act, 1922. The fees for the service of the warrants should be realised in stamps and thus automatically credited to Provincial revenues.

*No. 871J.—D., dated the 15th October 1892.

No. 5702J., dated the 30th November 1896.

Omission to
attach stamps
to records.

183. As a check against any omission on the part of the Nazir to attach stamps to the records in cases in which prepayment of the process-fees is not made, and the fees are subsequently recovered from the judgment-debtors, no record is to be accepted in the record-room without the process-fee stamp, unless it bears a certificate *under the signature of the Deputy Collector or other gazetted officer supervising the Nazarat* that the process-fee could not be recovered from the judgment-debtor. The officer signing the certificate must, in every case, satisfy himself that the process-fee has not been, and could not be, recovered.

Receipts for
process-fees
paid.

184. As prescribed in Rule 264, Chapter VII, a printed counterfoil receipt duly filled in and signed by the Nazir or other officer receiving the process-fees, whether in Court-fee stamps or in cash, must be given to every person paying the fees.

185. A notice should be framed and suspended in the Nazir's office, stating that the Nazir has strict orders to give printed counterfoil receipts for process-fees paid in Court-fee stamps, or in cash, to all applicants for such receipts, and that hereafter any one paying in money on account of process-fees without such a receipt will do so at his own risk.

Expenses
connected with
processes.

186. The following are the expenses which have to be borne in connection with the service and execution of processes :—

(a) Peons and other officers employed in the service and execution of process,—their pay, rewards and pensionary allowances.

(b) The Nazir or other supervising officers, and the establishment employed in arranging, registering, and executing process, and in controlling the establishment of peons,—their pay and pensionary allowances. If the Nazir or other officers are partly employed in other work, then only that portion of their whole pay and pensionary allowances should be taken which represents the portion of the time occupied in the duties above enumerated.

(c) Office contingencies and cost of stationery, peons' badges, and other miscellaneous expenditure in connection with process-serving.

(d) Travelling allowances, boat-hire and other similar expenses incurred in performing the duties except when the Nazir or other supervising officer is deputed specially at the request of any party or authority, in which case travelling allowance should be realised from such party or authority.

With reference to pensionary charges, it has been decided that the liability for pension in respect of the menial establishment employed in connection with the service of processes should be taken at 1/16th of the total expenditure on account of their pay as laid down in Article 770(c) of the Civil Service

Regulations while that in the case of the clerical establishment similarly employed should be calculated in accordance with the procedure laid down in Appendix 27 (Annexure II) of the Fundamental and Subsidiary Rules.

187. Registers 43, 43A and 44 (*vide* Register and Return Manual) must be kept up in each district and subdivisional Nazarat. These will enable the Collector to draw up annually a debit and credit account showing the working of the process system in the revenue offices. This account must be furnished to the Board through Commissioners simultaneously with the annual Land Revenue Report.

Registers to be kept up.

188. Processes for the realisation of money should not be entered in Register 43, but in a separate Register 43A (*vide* Register and Return Manual). This will facilitate the work of supervision and inspection of the service of these processes which are of comparatively greater importance than ordinary processes.

The clerk in charge of Register 43A shall sign his name in column 17 of the register after comparing the entry in column 16 with the entries in the carbon receipt-book used in realising the amount.

G.—PROCEDURE FOR THE SERVICE OF FOREIGN PROCESSES.

189. The following procedure is prescribed for the treatment both at the sadar and at subdivisions of foreign processes (*i.e.*, processes received from courts or offices other than those of the receiving Collector or Subdivisional Officer).

190. It is contemplated that foreign processes shall be sent direct to subdivisions from issuing offices and not through the district headquarters. All processes, when served, are to be returned direct to the issuing officer.

191. All processes issued by administrative officers to any district, the vernacular of which differs from that in which the process is written, should invariably be accompanied by a translation in English.

Cases in which processes are to be accompanied by English translations.

192. The issuing office will enter the processes in Register 11 (*vide* Register and Return Manual) and will then fill up in duplicate using pen carbon paper (the entries being made vertically) the appropriate columns of the Form A in Appendix D and send the processes with both copies of the form to the Deputy Collector in charge of the Nazarat of the district or subdivision in which the processes are to be served. The village and thana must be specified clearly in each process.

193. All subsequent communications in regard to the processes should similarly be addressed to the Nazarat Deputy Collector.

194. If any foreign processes sent for service are addressed to any officer other than the Nazarat Deputy Collector, that officer on receipt should make them over at once *en bloc* to the Nazarat Deputy Collector. The expression "Nazarat Deputy Collector" will include a Sub-Deputy Collector when the officer in charge of the Nazarat is a Sub-Deputy Collector.

195. The Nazarat Deputy Collector on receipt of the processes will initial and date the duplicate slips and will make over one of them with the processes to the Nazir, taking the Nazir's initials with date on both copies in the space provided at the foot of the form for "date of receipt of processes by receiving Nazir with initials." The other copy will be handed to a clerk (who must not in any way be connected with the Nazarat), who will place it in a guard file which is to be entitled Register 11A (*vide* Register and Return Manual), entering a consecutive page number on each list as it is placed in the file. This guard file is intended to serve as a check on the Nazir in the same way as Register 11 does in the case of home processes. The Nazir and his subordinates should not at any time be allowed access to it.

196. The Nazir will keep a separate volume or part of Register 43 and Register 43A for foreign processes. As soon as he receives the processes with the list in Form A in Appendix D, he will enter the processes in the appropriate register and at the same time enter in column 2 of Form A opposite each process the number assigned to it in his register. If the process is entered in Register 43A the letter A should be added to the number in column 2. He will then return the duplicate slip to the clerk in charge of Register 11A (the guard file) who will put the date and his initials in the space provided at the foot of the form for "date of return of duplicate form by Nazir to clerk in charge of Register 11A," and will then copy into column 2 of the duplicate in the guard file the Nazir's Register numbers. He will then put up both copies to the Nazarat Deputy Collector, who, after due examination and comparison, will sign the acknowledgment at the foot of the duplicate returned by the Nazir, at the same time initialling the copy in the guard file. The clerk will then send the duplicate signed by the Deputy Collector to the English Office for return to the issuing office.

197. The Nazir will return foreign processes after service direct to the issuing officer with the slip in duplicate using pen carbon paper in Form B in Appendix D, leaving column 3 blank. One copy will be retained by the issuing officer and placed in a guard file, and the second copy will be returned by way of acknowledgment to the Nazir of the district of service who will keep all such acknowledgments in a guard file. The clerk in charge of Register 11A will, once a week, on a day to be appointed by the Nazarat Deputy Collector, go to the Nazir's office and fill up column 3 "date of return" "after service or failure of service" of the duplicate Form A in the guard file by referring to column 15 of Register 43 or column 14 of Register 43A, as the case may be. This will

not be a difficult task since there is a separate volume of each register for foreign processes and the numbers in the Nazir's Register will have been entered in column 2 of the form. Column 3 of Form B is to be initialled in the office of original issue by the muharrirs to whom the processes are distributed on return after service.

198. The Nazarat Deputy Collector will be responsible for the due carrying out of the above procedure, and must especially see that the processes are promptly entered, served and returned.

199. He must every week, on the day following that on which the clerk fills up column 3 of the guard file duplicate, compare the entries in the slips in the guard file with those in the Nazir's Registers and take necessary action in regard to any mistakes or delays discovered.

SECTION VII.—Rules for service of processes issued from and through the Revenue Courts of His Exalted Highness the Nizam of Hyderabad.

200. In its No. 2922T.R., dated the 17th October 1906, the Provincial Government has approved the following instructions for the guidance of Revenue Officers in Bengal in regard to service, through the Revenue Courts of His Exalted Highness the Nizam of Hyderabad, of processes issued by Revenue Courts in Bengal, and in regard to the service, through the Revenue Courts of this Government, of processes received from the Government of His Exalted Highness the Nizam of Hyderabad. The Superintendents of the Customs Department of His Exalted Highness the Nizam's Government are to be deemed to be Revenue Courts for the purposes of these instructions. These Superintendents are empowered to issue summonses for the attendance of persons residing in British India.

Government
order No. 723,
dated 12th
February 1909.

NOTE.—The term "processes" includes summonses and notices, but not warrants of arrest or attachment.

(I) PROCESSES ISSUED BY THE REVENUE COURTS IN BENGAL FOR SERVICE IN HYDERABAD.

201. All processes issued by the Courts in this Province and intended for service in His Exalted Highness the Nizam's Dominions shall be forwarded direct to the office of the District Talukdar within whose local jurisdiction the person concerned resides.

202. Processes issued by the Revenue Courts in Bengal and intended for service in such Courts in His Exalted Highness the Nizam's Dominions, the language of which is other than the language of the Court issuing the process, shall be accompanied by a translation in English or in Urdu.

203. No remittance, except as provided for in Rule 205, on account of fees for the service of processes shall accompany

such processes, but a note shall be entered thereon that the necessary fee has been levied and this shall be attested by the signature of the Revenue Officer and the seal of the Court issuing the process.

204. On processes to be forwarded to His Exalted Highness the Nizam's Dominions for service, the fees prescribed by the rules in force for processes to be served within Bengal shall alone be levied and credited to the Provincial Revenue.

205. When the process issued for service in His Exalted Highness the Nizam's Dominions is for the appearance of any person as a witness, the amount of *bhatta* and travelling allowance he is entitled to under the rules in force, shall be remitted with the process, either in postage stamps, currency notes or by money-order.

(II) PROCESSES RECEIVED FROM HYDERABAD FOR SERVICE THROUGH THE REVENUE COURTS IN BENGAL.

206. Any processes that are forwarded by the Courts in His Exalted Highness the Nizam's Dominions to any District Collector for service in Bengal, shall be duly served by the District Revenue Court, as if such processes had been originally issued by that Court, and shall be returned direct to the Courts issuing them.

207. The Revenue Courts in Bengal receiving processes for service from such Courts in His Exalted Highness the Nizam's Dominions, shall accept the certificate, endorsed 'on the process by the Court issuing the same as sufficient proof that the proper fee for the issue thereof has been paid' and shall deliver such process to the proper officer of the Court for service and shall return the process to the Court by which such process was transmitted with the endorsement of the process-server, showing in what manner service has been effected, and, if service has not been effected, the reason for the non-service, and such endorsement shall be verified by the oath or affirmation of the process-server.

208. The papers, etc., referred to in Rule 207 above, shall be transmitted to the Court which issued the process by British Post "Service Bearing" and the cover shall be franked by an officer of the Court.

SECTION VIIA.—Service of processes through Dafadars and Chaukidars.

208A. Where processes are served by dafadars and chaukidars under Rule 40 of the rules under the Bengal Village Self-Government Act, 1919, regarding the control, appointment, discipline, etc., of dafadars and chaukidars published in notification No. 2197 P.J., dated the 21st May 1920, or under Rule 139 of the Chaukidari Manual, the following executive instructions shall be followed:—

(1) The party applying for a process shall state the name and number of the union as well as the village for each person

on whom the process is to be served and the information shall be checked from the list of all mauzas, union by union in the district, which should be kept in each Court as well as in the Nazarat.

(2) In the Nazarat there should be kept a list of unions and the postal address of the President. This list should be kept always corrected up to date and should be mounted on cardboard. The Circle Officer should be responsible for maintaining the correctness of all entries on the list relating to his circle. The list should be complete for all the unions in the district.

(3) Before a process is sent out for service, through a Union Board, it should be entered in the Nazir's register 43 (Revenue) or H. C. Form No. M43, as the case may be.

(4) These registers should be maintained union by union, the same and number of the union being entered in column 11; and the processes should be numbered serially for each union having the number of the processes as numerator and the number of the union as denominator. The name of the village and police-station should be stated in column 6 and the date of despatch by post should be entered in column 10. The headings of the columns should be changed accordingly. The name of the President is not required in the registers.

(5) In the Nazarat an endorsement should be stamped on the reverse of each process to be served through a Union Board. It should be in Bengali and to the following effect :—

"Forwarded to the President of Union Board for favour of service through a dafadar of chaukidar and return to the Nazarat Deputy Collector not later than

Nazarat Deputy Collector."

For this purpose a rubber stamp should be designed and procured.

(6) A cover in which processes are despatched should be addressed as follows :—

The President.

Amuk union board.

Tamuk post office.

(7) To enable the Nazir to prepare bills for the remuneration of Union Boards for service of processes all processes must pass through the Nazir and be entered in his registers as directed above. Processes should, never, be sent by bench or departmental clerks direct to a President. Separate volumes of Register 43 should be kept for processes served through Union Boards and processes served by peons. Home and foreign processes should also be entered in separate volumes.

(8) Processes issued from district headquarters for service in the sadar subdivision should be treated as home processes, and those for service in outlying subdivisions as foreign processes.

(9) No home process (whether revenue or judicial) shall be issued for service otherwise than through the Nazir. The question as to whether the service is to be effected through a Union Board or through a peon will be determined in accordance with the Statutory Rule 40 relating to dafadars and chaukidars.

(10) Under rules 192-194 foreign revenue processes have to be sent by the clerk of the issuing court direct to the officer in charge of the Nazarat of the subdivision in which the processes are to be served. The latter will return them after service direct to the issuing court.

(11) Foreign criminal processes will, on receipt, be entered in register 42(M) by the Judicial Peshkar and then sent to the Nazarat for service. The Nazir after entering them in Register 43 will arrange for their service.

(12) Immediately on receipt or return of a process an officer of the Nazarat should write in ink his initials and the date on the back of the process.

(13) To ensure prompt return of processes after service addressed envelopes with the words "On His Majesty's Service only" inscribed thereon should be sent to the Presidents who will return the processes in those covers by post "bearing." These envelopes should not, however, be used for Union Board correspondence or for any other purpose.

(14) The Nazir should periodically put up the process register for inspection to the Deputy Collector in charge of the Nazarat, who should enquire into the cause of delay in the case of processes not returned within the prescribed time and take steps, where necessary, through the Circle Officers of the unions concerned, for the prevention of such delays in future.

(15) The bills for processes served will be drawn up in accordance with Statutory Rule 44. One consolidated bill may be made for all the Union Boards, but details should be given in the bill union by union. In each sadar and subdivisional office the bill should include remuneration of all Union Boards to which processes have been sent from that office for service. The amounts should be sent to the fund of each board concerned by money-order for payment to the chaukidars and dafadars at the next pay parade.

(16) The remuneration of Union Boards for process-serving is debitable to "22—General Administrations—District Officers' general establishment—Contingencies—Process-serving charges."

(17) Where the system of serving processes through chaukidars and dafadars is in force, the number of process-serving peons should be reduced, and no temporary or permanent vacancies in the cadre of peons should be filled up and no additional peons employed without the previous sanction of the Commissioner.

(18) The service of processes is now one of the duties of chaukidars and dafadars and they can therefore be paid short or no remuneration for bad work. It is, therefore, prescribed that a deduction to the amount of not more than one anna per process may be made for bad work. The deductions made shall be covered by drawing and paying to the Union Board concerned the amount due for processes *minus* the amount of such deductions, if any. Under Rule 23 of the Union Board Manual, Volume II, the remuneration for processes will be paid quarterly by the Nazarat Deputy Collector who will forward a list of process served during the quarter. When forwarding this list it will be noted in the remarks column, in respect of which processes a portion of the remuneration has been withheld. The Union Board will then be in a position to know which dafadars or chaukidars should receive short or no remuneration.

SECTION VIII.—Miscellaneous.

209. Revenue petitions shall be received in open court daily at such hours as may be prescribed for the purpose— Petitions.

(a) In districts where it is inconvenient for the District Officer to receive all revenue petitions himself, he may authorize the gazetted officers in charge of the several departments to take the petitions which have reference to those departments, with the exception of appeals which must be presented to the District Officer. The departmental officers will submit to the District Officer, as soon as possible, such of the petitions received by them as may be found to require his orders.

(b) Besides appeals, all miscellaneous petitions shall be received by the District Officer himself, who shall also be prepared to take such petitions relating to the several departments as the petitioners may desire to present to him direct.

(c) When petitions are presented, the clerk in attendance shall sort them, separating routine petitions from others. Those petitions which are not mere routine shall be at once read to or by the gazetted officer receiving the petitions, and orders passed on them. If the routine petitions are few, orders shall be passed on them then and there, but if they are numerous, they may be taken to the office and the orders written up there. No petition or application of any sort is to be received which is not so written as to be readable by any person acquainted with the character.

(d) In the case of petitions referred to the office, or other officers for report or explanation arrangements must, as far as possible, be made to ensure that orders are passed on them in open court on the day following that on which the petitions were received.

(e) Petitions are to be entered in the appropriate register in accordance with Rule 210 of this section.

(f) It is to be notified to the public that on the back or at the top of each petition its subject should be given as briefly as possible.

(g) The foregoing rules do not cancel the provisions made in Rule 276 of the Records Manual, 1911, in regard to application for information or copies.

**Entry of
petitions in
register.**

210. (1) Petitions are to be entered in the Case Register of the subjects to which they relate.

(2) Register 27 is restricted to petitions which—

(a) do not initiate any case,

(b) refer to a case already instituted.

(3) Petitions for which any other register is provided are not to be entered in Register 27.

Oaths.

211. Revenue Officers can require solemn declarations only in cases provided by law to be conducted under the forms of judicial procedure in public court, and in cases in which authority to administer an oath is expressly provided by law.

**Powers-of-
attorney.**

212. All general powers-of-attorney authorising agents to act in any revenue office, and on the behalf of any one, are to be produced in original, if required. A copy of each general power is to be filed in the Collectorate. A file of the copies is to be maintained, with an index cover showing (a) the serial number, (b) the names of the parties (the principal and the attorney), and (c) the date of execution.

**Verification
of powers-of-
attorney.**

213. (a) If the original power is registered or authenticated by a registration officer, and the copy is certified by a registration officer, no further verification is necessary. Such copies will be made and granted under rules of the Registration Department for the grant of copies.

(b) If the original is registered or authenticated as above, but the copy is not certified by an officer of the Registration Department, the copy must be compared and certified by the Sarishtadar or Superintendent. Such copies are to be made by the parties themselves on the cartridge paper sold at the Collector's office for petitions.

(c) If the original is not registered or authenticated as above, the copy must have the attestation of the Sarishtadar or Superintendent, the attorney himself, two witnesses, and the District or Subdivisional Officer. These copies are to be made as in the case last-mentioned.

214. The law does not require any Court, Judge or Magistrate to attest powers-of-attorney, and such documents ; nor does it, except in the case mentioned in section 85 of the Indian Evidence Act, 1872 (Act I of 1872), attach any peculiar efficiency to such attestations, as compared with attestations by private witnesses. If, however, the attestation of any Court, Judge or Magistrate is desired in any case, the application should be complied with on payment of the fee of Re. 1 which should be levied by affixing an adhesive court-fee stamp of that value.

**Not to be
attested.**

215. When an agent acting under a general power-of-attorney institutes a suit on behalf of his principal, such general power-of-attorney must be registered in the Court, or a copy thereof must be filed with the record. A general power-of-attorney held by a vakil does not exempt him from the obligation of filing a vakalatnama bearing the usual court-fee, when he conducts a suit on behalf of his principal professionally and not merely as an agent.

**Registration of
powers.**

215A. For the withdrawal of deposits of landlords' fees under the Bengal Tenancy Act, 1885, a sole landlord or a co-sharer landlord can appoint a pleader, mukhtear or revenue agent to represent him in a revenue court in a particular case by executing a vakalatnama or mukhtearnama which should bear a court-fee stamp of Re. 1 under Article 10, Schedule II of the Court Fees Act, 1870. If the power gives authority to receive money and grant receipts on behalf of the clients the fees should be paid to the holders of the power. Such a vakalatnama or mukhtearnama gives authority only for one particular application. But a single application for withdrawal of fees may include an unlimited number of items of fees, provided they relate to the same property and the same interest in such property.

215B. The vakalatnama or mukhtearnama is necessary only when the application for withdrawal is made through a pleader, mukhtear or revenue agent. If the sole landlord makes the application personally, no vakalatnama or mukhtearnama is required; nor is a vakalatnama or mukhtearnama required when the application is made by the landlord's agent under rule 28(1) of the rules under the Bengal Tenancy Act, 1885. The agent must be duly authorised in this behalf by a power of attorney and if such agent happens to be a pleader or mukhtear or revenue agent he will require no separate vakalatnama while acting as an agent by virtue of the power-of-attorney.

The instrument appointing a common agent under section 99A of the Bengal Tenancy Act, 1885, should also be a power-of-attorney and should bear a stamp of Rs. 7-8 under Article 48(d), Schedule I of the Stamp Act, 1899.

All agents and common agents duly authorised by powers-of-attorney to receive landlords' fees should be registered in the Collector's office. Attached to the register should be a guard file of powers-of-attorney (or certified copies of the originals.)

APPENDIX A.

Statement showing the average number of original processes which a permanent process-server is to serve annually in each of the following districts in Bengal.

<i>Burdwan.</i>				<i>Jessore.</i>			
Sadar	900	Sadar	750
Kalna	800	Bongaon	700
Katwa	800	Jhenidah..	700
Asansol	900	Magura	800
				Narail	700
<i>Bankura.</i>							
Sadar	900				
Vishnupur	800				
<i>Midnapore.</i>				<i>Khulna.</i>			
Sadar	800	Sadar	900
Contai	800	Bagerhat	750
Tamluk	800	Satkhira	900
Ghatal	600				
Jhangram	600				
<i>Hooghly.</i>				<i>Murshidabad.</i>			
Sadar	850	Sadar	1,000
Serampur	900	Kandi	1,000
Arambagh	700	Lalbagh	1,000
				Jangipur	1,000
<i>Howrah.</i>							
Sadar	1,000				
Uluberia	800				
<i>Birbhum.</i>				<i>Nadia.</i>			
Sadar	900	Sadar	800
Rampurhat	800	Kushtia	800
				Ranaghat	850
				Meherpur	800
				Chuadanga	800
<i>24-Parganas.</i>							
Sadar	1,000				
Sealdah	900				
Diamond Harbour	900	Sadar	1,050
Barrackpore	1,000	Menikganj	800
Baraset	900	Munshiganj	650
Basirhat	750	Narayanganj	850

Faridpur.

Sadar	700
Madaripur	650
Goalundo	1,000
Gopalganj	600

Malda.

Malda (Sadar)	900
------------------	----	-----

Bogra.

Bogra (Sadar)	850
------------------	----	-----

Mymensingh.

Sadar	700
Jamalpur	700
Kishoreganj	700
Netrokona	700
Tangail	700

Jalpaiguri.

Sadar	750
Alipur Duars	750

Rangpur.

Sadar	850
Gaibandha	850
Kurigram	850
Nilphamari	850

Bakarganj.

Sadar	600
Perojpur	600
Patuakhali	500
Bhola	600

Darjeeling.

Sadar	850
Kurseong	800
Siliguri	850
Kalimpong	500

Pabna.

Sadar	850
Seraiganj	850

Chittagong.

Sadar	700
Cox's Bazar	700

Dinajpur.

Sadar	800
Thakurgaon	800
Balurghat	700

Tippera.

Sadar	800
Chandpur	850
Brahmanberia	700

Rajshahi.

Sadar	850
Naogaon	800
Nator	800

Noakhali.

Sadar	705
Feni	750

APPENDIX C.

List of dues which are recoverable in Bengal under the certificate procedure provided by the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913).

Number and year. 1	Short title. 2	Section. 3	Nature of due. 4	Enactment where published. 5
Ben. Reg. 2 of 1793.	The Bengal Land-revenue Regulation, 1793.	33 ¹ ..	Fine imposed on land-holder, tenant or native officer, for neglecting to attend before Board of Revenue when required to do so.	Bengal Code, Vol. I.
Ben. Reg. 8 of 1794.	The Bengal Native Revenue-officers Regulation, 1794.	13 ¹ ..	Arrears due from proprietors or farmers of land and payable to a <i>tahildar</i> or other officer appointed by the Provincial Government to collect them.	Do.
Ben. Reg. 12 of 1817.	The Bengal Patwaris Regulation, 1817.	32 ¹ ..	Fine imposed on proprietor or farmer neglecting to attend, or to furnish accounts or information, before a Collector or other officer, when required to do so.	Do.
Ditto ..	Ditto ..	36 ¹ ..	Sums adjudged by the Collector in favour of a <i>pataari</i> , and fines imposed under this Regulation.	Do.
Ben. Reg. 2 of 1819.	The Bengal Land-revenue Assessment (Resumed Lands) Regulation, 1819.	13(3) ¹ ..	Fine imposed on proprietor or farmer for neglecting to attend or to furnish accounts or documents before Collector or Commissioner, when summoned to do so.	Do.
Ditto ..	Ditto ..	14 ¹ ..	Fine imposed on <i>zamindar</i> or other person resisting process.	Do.
Ben. Reg. 7 of 1822.	The Bengal Land-revenue Settlement Regulation, 1822.	23(3) ¹	Money awarded under this Regulation.	Do.
Ben. Reg. 6 of 1825.	The Bengal Troops Transport Regulation, 1825.	4 ¹	Fines imposed under this Regulation.	Do.
Ben. Reg. 9 of 1825.	The Bengal Land-revenue Settlement Regulation, 1825.	5(10) ¹	Expenses of witnesses, and costs adjudged by Revenue authorities.	Do.

¹See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913), Sch. I.

Number and year. 1	Short title. 2	Section. 3	Nature of due. 4	Enactment where published. 5
Act 20 of 1848	The Bengal Landholders' Attendance Act, 1848.	1 ¹ ..	Fine imposed on proprietor or farmer of land neglecting to attend, or to produce accounts or documents, before Collector, when required to do so.	Bengal Code, Vol. I.
Act 12 of 1850	The Public Accountants' Defaults Act, 1850.	4 ¹	Loss or defalcation in the accounts of a public officer.	Central Act, Vol. I, Ed. 1938, p. 60.
Act 32 of 1855	The Bengal Embankment Act, 1855.	11(2) ¹	Sums due under this Act ..	Do., p. 118.
Act 13 of 1857	The Opium Act, 1857	10 ¹	Balances due from cultivators or <i>malhols</i> or intermediate managers.	Bengal Code, Vol. I.
Act 11 of 1859	The Bengal Land-revenue Sales Act, 1859.	23 ¹	Balance of arrears of revenue after sale of estate or tenure.	Do.
Ben. Act 5 of 1864.	The Canals Act, 1864	8 ¹ ..	Sums due in respect of farm given under this section.	Bengal Code, Vol. II.
Ben. Act 7 of 1868.	The Bengal Land-revenue Sales Act, 1868.	2	Balance of arrears of revenue, after sale of estate or tenure. Sums awarded as compensation under this section.	Do.
Ben. Act 6 of 1870.	The Village-chaukidari Act, 1870.	53 to 55 ¹	Assessment on <i>Chaukidari Chakraz</i> lands.	Do.
Act 7 of 1870	The Court-fees Act, 1870, as amended by Act 11 of 1899, s. 2.	193 ¹	Court-fee on probate or letters of administration where value of property under-estimated or too low a fee paid.	Bengal Code, Vol. I.
Ben. Act 5 of 1875.	The Bengal Survey Act, 1875.	20, 29, 57 ¹ .	Amounts due to the Collector under this Act.	Bengal Code, Vol. II.
Ditto ..	Ditto ..	55 ¹	Fines imposed under section 51, 52 or 53 of this Act.	Do.
Ben. Act 3 of 1876.	The Bengal Irrigation Act, 1876.	42 ¹	Expenses of removal or modification of obstruction to river, stream or natural drainage-course.	Do.
Ditto ..	Ditto ..	73 ¹ ..	Dues under Part V of this Act (Village Channels).	Do.
Ditto ..	Ditto ..	86 ¹ ..	Arrears of water-rate, sums due to the Government on account of collections of water-rate, and sums due to any person on account of water-rate.	Do.
Ditto ..	Ditto ..	95 ¹ ..	Cost of removal of obstruction or repair of drainage.	Do.

¹See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 8 of 1913), Sch. I.

Number and year. 1	Short title. 2	Section. 3	Nature of due. 4	Enactment where published. 5
Ben. Act 7 of 1876.	The Land Registration Act, 1876.	82 ¹ ..	Amounts due to the Collector under this Act.	Bengal Code, Vol. II.
Act 1 of 1878	The Opium Act, 1878	23, 24, 25. ¹	Dues under this Act ..	Bengal Code, Vol. I.
Act 16 of 1927	The Indian Forest Act, 1878.	82 ¹	Money payable to the Government under this Act or rules made thereunder, the price of forest-produce, and expenses incurred under the Act.	Central Acts, Vol. VIII, p. 382.
Act 6 of 1879	The Elephants Preservation Act, 1879.	10 ¹	Fees payable under licenses granted under this Act.	Central Acts, Vol. II, p. 584.
Ben. Act 9 of 1879.	The Court of Wards Act, 1879.	23A ¹	Arrears of Government revenue which accrued while an estate or a share or part of an estate was under the charge of the Court of Wards.	Bengal Code, Vol. II.
Ditto ..	Ditto ..	23 ¹ ..	Expenses incurred by Collector in preservation of property.	Do.
Ditto ..	Ditto ..	34A ¹	Expenses incurred under section 31, 32 or 33 of the Court of Wards Act, 1879.	Do.
Ditto ..	Ditto ..	46 ¹	Sums due to Court of Wards ..	Do.
Ditto ..	Ditto ..	65A ¹	Expenses incurred by Court of Wards after release of property.	Do.
Ben. Act 9 of 1880.	The Cess Act, 1880 ..	40A ¹	Road cess or Public Works cess on tenures in Government estates.	Do.
Ditto ..	Ditto ..	49.	Road cess or Public Works cess paid by shareholder in excess of his share.	Do.
Ditto ..	Ditto ..	98 ¹	Amounts due to Collector under the Act.	Do.
Ben. Act 2 of 1882.	The Bengal Embankment Act, 1882.	70 ¹	Sums due under this Act ..	Do.
Act 19 of 1883	The Land Improvement Loans Act, 1883.	7	Loans made under this Act ..	Central Acts, Vol. III, pp. 176-177.

¹See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913), Sch. I.

Number and year. 1	Short title. 2	Section. 3	Nature of due. 4	Enactment where published. 5
Act 12 of 1884	The Agriculturists Loans Act, 1884.	5 ¹	Loans made under this Act ..	Central Acts, Vol. III, p. 221.
Ben. Act 1 of 1885.	The Bengal Ferries Act, 1885.	12 ¹	Sums due by lessee of tolls of public ferry.	Bengal Code, Vol. II.
Act 8 of 1885	The Bengal Tenancy Act, 1885.	114 ¹	Expenses of proceedings under Chapter X of the Act (Record-of-rights and Settlement of Rents).	Bengal Code, Vol. I.
Ditto ..	Ditto ..	58 ¹	Recovery of fines and compensations.	Do.
Act 11 of 1922	The Indian Income-tax Act, 1922.	46(2) ¹	Sums payable in case of default	Central Acts, Vol. VII, p. 349.
Ben. Act 3 of 1895.	The Land Records Maintenance Act, 1895.	30, 32 ¹	Expenses of proceedings under Chapter X of the Bengal Tenancy Act, 1885 (Record-of-rights and Settlement of Rents).	Bengal Code, Vol. III.
Ben. Act 5 of 1897.	The Estates Partition Act, 1897.	108 ¹	Sums ordered under this Act to be paid.	Do.
Act VI of 1898	Indian Post Office Act, 1898.	47	Recovery of postal money-order paid to a wrong person.	Central Acts, Vol. IV, p. 402.
Act 2 of 1899 ..	The Indian Stamp Act, 1899.	48 ¹	Dues and penalties in respect of instruments not duly stamped.	Bengal Code, Vol. I.
Ditto ..	Ditto ..	48	Amount payable on composition of offence punishable under this Act.	Do.

¹See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913), Sch. I.

Number and year. 1	Short title. 2	Section. 3	Nature of due. 4	Enactment where published. 5
Ben. Act 5 of 1909.	The Bengal Excise Act, 1909.	80 ¹	All excise revenue, any loss that may accrue when taking action under s. 45 and all amounts due on account of contract.	Bengal Code, Vol. III.
Ben. Act 2 of 1912.	The Bengal Mining Settlements Act, 1912.	10 ¹	Expenses incurred for the purposes of the Act.	Do.
Ben. Act 5 of 1914.	The Chittagong Port Act, 1914.	113 ¹	All fees and sums due on account of property vested in Commissioners and all arrears of tolls, dues, rates and charges.	Do.
..	¹ Balance of arrears of revenue, after sale of estate or tenure.	..
..	¹ Arrears of revenue due from a farmer.	..
..	¹ Money due from the sureties of a farmer in respect of the revenue of the estate farmed by him.	..
..	¹ Fees or costs awarded by a Revenue authority under any law or any rule having the force of law.	..
..	¹ Arrears of revenue or rent payable to Government.	..
..	¹ Arrears of rent, or of other demands recoverable as rent, due in respect of property under the charge of or managed by the Court of Wards or the Revenue authorities on behalf of a private individual.	..
..	¹ Sums payable to an Officer of the Crown or to any local authority in respect of which the person liable to pay the same has agreed that they shall be recoverable under the certificate procedure.	..

¹See the Bengal Public Demands Recovery Act, 1913 (Ben. Act 3 of 1913), Sch. I.

APPENDIX D

FORM A.

Form for despatch and acknowledgement of processes.

The undermentioned processes are forwarded to the Deputy Collector in charge of the Nazarat in the District/Subdivision of..... for favour of early/immediate service and return. He is requested to be good enough to sign the acknowledgment below and return it to this office.

District from which despatched.	Court or office.	Department.	Signature and designation, with date, of despatching officer.
1	2	3	4

DETAILS OF PROCESSES.

Number assigned to processes in Register 11 of issuing office.	Number in receiving Nazir's Register 43 or 43A and initials of Nazir.	Date of return after service or failure of service.							
1	2	3	1	2	3	1	2	3	

NOTE.—The headings of the subsequent series of columns numbered 1, 2, 3 will respectively be the same as those of the first three columns.

Date of receipt by Nazarat Deputy Collector with initials.	Date of receipt of processes by receiving Nazir with initials.	Date of return of duplicate form by Nazir to clerk in charge of Register 11A, with initials.
1	2	3

I acknowledge that I have received the above processes on
 . They have been entered in Register 43/43A with the serial number noted above.

District

Date

Signature of Deputy Collector in charge of Nazarat.

FORM B.

Form of return processes.

From

Name

Address

Date of despatch

To

Name

Address

The processes entered below and on the reverse which were received for service, are herewith returned. It is requested that the processes may be compared with this slip and the slip returned duly signed without delay.

Signature of Officer despatching the slip.

Number assigned to processes in Register 11 of issuing office.	Number in receiving Nazir's Register 43 or 43A.	Muharrir's initials.	Number assigned to processes in Register 11 of issuing office.	Number in receiving Nazir's Register 43 or 43A.	Muharrir's initials.
1	2	3	1	2	3

I acknowledge that I have received the above-named processes on the

Signature of Officer returning the slip.

Date of despatch of this acknowledgment

Date of receipt back in the first office of issue

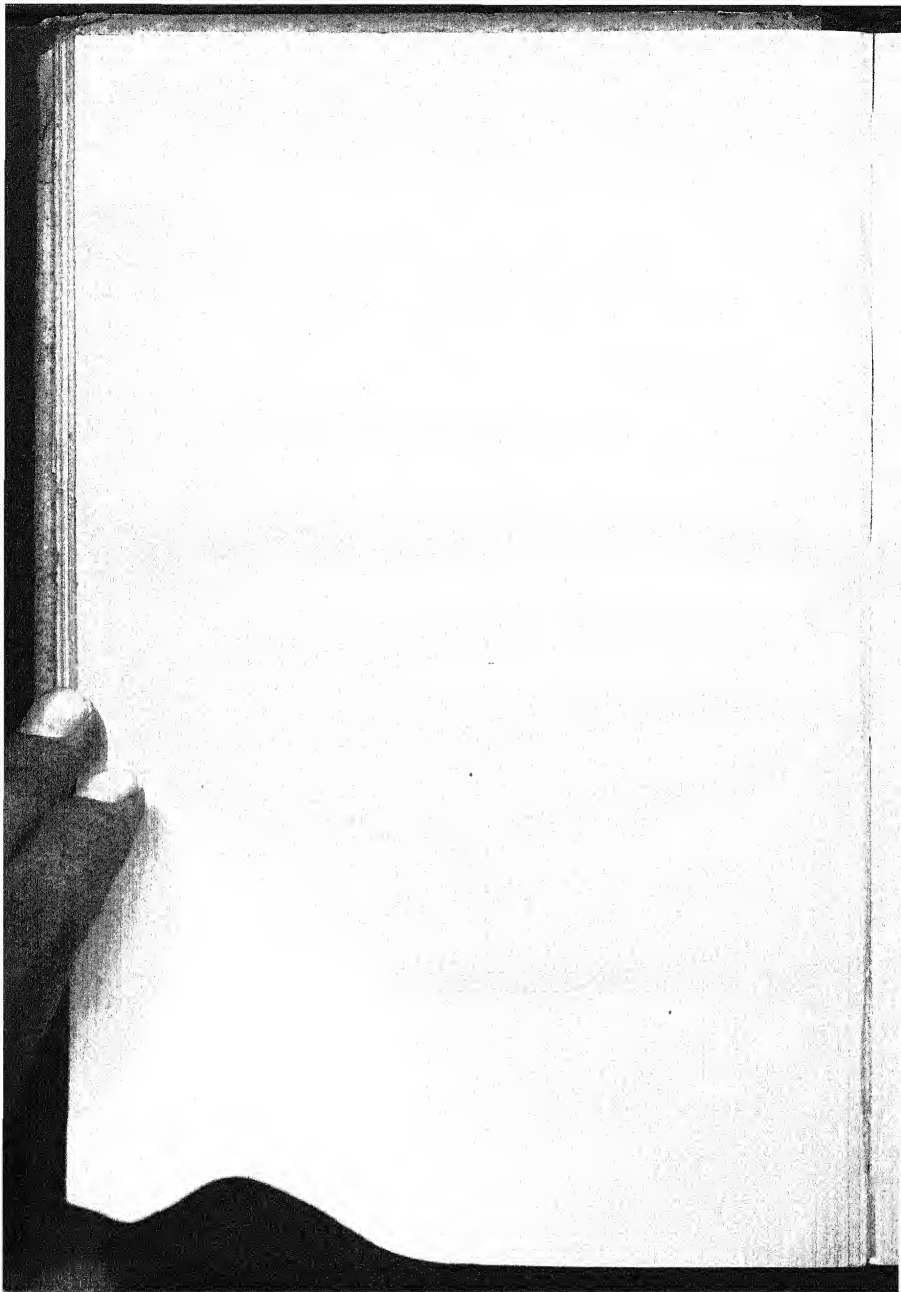
Number assigned to processes in Register 11 of issuing office.	Number in receiving Nazir's Register 43 or 43A.	Muharrir's initials.	Number assigned to processes in Register 11 of issuing office.	Number in receiving Nazir's Register 43 or 43A.	Muharrir's initials.
1	2	3	1	2	3

I acknowledge that I have received the above-named processes on the

Signature of Officer returning the slip.

Date of despatch of this acknowledgment

Date of receipt back in the first office of issue



CHAPTER V.

Office Practice and Routine.

216. In District and Subdivisional Offices work should actually start at 11 o'clock in the morning during the period from the beginning of November to the end of the following February and at 10-30 a.m. during the months from March to October save in those districts where the arrangement for holding offices in the early morning prevails and close at 5 p.m. all the year round. **Hours of attendance.**

In the district of Darjeeling, the office hours hitherto in vogue should continue, viz. :—

For summer months, i.e., from the 1st April to the 14th November .. 10-30 a.m. to 4-30 p.m. (standard time).

For winter months, i.e., from the 15th November to the 31st March .. 10-45 a.m. to 4-45 p.m. (standard time).

217. All revenue officers shall keep a diary in the form prescribed by the High Court in their Circular Order* No. 8 and General Letter No. 6 of the 10th September 1892, and shall insert therein on the cause list, immediately after the list of criminal cases, a statement showing the details of the different kinds of revenue work done during the day and the time occupied by it. **Diary to be kept.**
For example—

Land acquisition case No. .. 1—2 p.m.

Certificate work .. 2—3 p.m.

and so on.

218. In case diaries, maintained by revenue officers, a list of the year's holidays should be posted on the inside of the cover, and at the end of each month the clerk concerned should note in the diary each of the days in the next month but one that is a holiday. Care should be taken to see that cases are not fixed for hearing on holidays or on the last Saturday in a month. **Case diaries.**

*Published at page 824, Part I of the *Calcutta Gazette* of the 31st August 1892.

219. Should a case be inadvertently fixed for hearing on the last Saturday of the month and the parties attend, it must be heard on that day, as the last Saturday is not a holiday if there is work remaining to be done.

220. When a case is sent to a kanungo, khas mahal tahsildar or other officer for report, whether after local inquiry or not, a copy of the heading of the order-sheet and of the last order entered on it should be kept by the peshkar of the Court or office concerned on a separate order-sheet form, so as to ensure that the case regularly appears in the case-dairy and is not lost sight of, and for entry of *ad interim* orders until the return of the record.

Seat of officers.

221. The Collector should see that Deputy Collectors or Sub-Deputy Collectors should, as far as possible, have their seats in the same room with the clerks of the departments of which they are in charge so that they may exercise control and simultaneously save the time of the clerks, which is otherwise wasted in journeys to and fro. This should obviously be subject to the exception that they will have to go to their *ejlahes* for trial of cases. Care should likewise be taken to see that Deputy or Sub-Deputy Collectors in charge of departments know what is the standard outturn of work which they should expect from their subordinates.

Requisition of clerks of Commissioners', District and Subdivisional offices.

221A. It is not intended to fetter the discretion of an officer to send for a clerk when he actually needs him, but to keep him waiting unnecessarily or when the officer does other work is a practice productive of waste of time and should be stopped. It is, however, obvious that during the actual hearing of cases the clerk responsible must remain with the officer to do the necessary *pesh* work.

Distribution of work among Deputy and Sub-Deputy Collectors.

222. In distributing work among Deputy and Sub-Deputy Collectors the Collector should bear in mind that the services of an officer can be more fully utilized by a combination of revenue and judicial functions than by restricting him to one particular kind of work. It has to be remembered that it is essential that every officer should have a thorough training in general administrative work, and long confinement to a particular branch would militate against the attainment of this object.

Deputy Collectors not to be employed on trifling duties.

223. A Deputy Collector is not to be employed upon duties which cannot possibly pay for his salary, or even travelling allowances, such as, for instance, searching for small estates. A Collector is responsible for any waste of the time of his subordinates in unnecessary travelling or profitless work.

224. In each department a statement showing the names of the gazetted officers and clerical heads in charge from time to time of such department, and the date when each took and relinquished such charge should be hung up. Care is to be taken that this statement is kept up to date.

List of gazetted officers and clerical heads in charge of each department.

225. (1) Whenever a date is quoted in any official document according to any era peculiar to this country, the corresponding date according to the Christian era is to be added.

Use of dates in documents.

(2) Whenever an officer affixes a date to his signature or when a date is given on an order-sheet or other paper, the year should invariably be given and not merely the day and month.

226. In order to fix responsibility for the entries in a particular register, a work card in the form given in Register and Return Manual has been prescribed.

Work card.

227. On clerk's tables, registers and books must so far as possible be arranged vertically and use should be made of movable iron supports to keep the volumes upright. On the back of each register, where they are arranged vertically, should be a label showing what the register is, and where they are arranged lengthwise, this should be entered in ink on the edges of the leaves of the short side facing the clerk.

Registers and books on clerk's table.

228. Where a clerk or muharrir is allowed to keep by him many back registers, such as is often the case in the tauzi and cess offices, he should be made to keep a list of the occasions on which he has to refer to any of them, and of the reasons which necessitated the reference. In the case of the tauzikhana no such entry need be made until after the yearly reconciliation of the new with the old registers has been completed. From this list it can be judged whether the plea that such back registers must be kept by him is valid or not.

Back registers not to be kept on clerk's table unless needed.

229. Much needless expenditure is incurred and waste of space permitted in the matter of almirahs. Careful attention should be paid to regulating the height from shelf to shelf. Shelves can easily be adjusted, and thus much space saved and expenditure curtailed. Again, in many instances, each clerk is allowed a whole almirah when half an almirah would be ample. This can easily be arranged for, and the necessary security obtained by having the almirah doors cut through midway horizontally, the upper and lower portion being each provided with a padlock. In almirahs used for English correspondence the files and collections should be arranged *lengthwise* on edge and not flat. By so arranging them, the file required is more easily obtained, and the space provided in the almirahs is more fully utilized.

Almirahs.

Office note-books. 230. The clerical head of each department should keep a note-book, alphabetically arranged, in which should be entered references—as for instance, the number and year of the collection and file—to important orders and precedents relating to his department. This note-book should be handed on by the head of the department to his successor. The Deputy Collector in charge and the Collector should occasionally examine the book in order to test the nature of the entries and in order also to obtain some fair idea of the officer's business capabilities. Such a book properly maintained and referenced would diminish considerably the labours of the record-keeper, who is at present often called upon to search blindly for correspondence and precedents.

Note-book to be kept by Personal Assistants to Commissioners, etc. 231. The Personal Assistants to Commissioners of Divisions should each have a lettered note-book, chronologically arranged, in which note should be made (with suitable cross-references and with reference to the appropriate collections and files), of important ruling and precedents, not to be found in the Board's Manual or Handy-book of Reference, and of orders of Government, the Board and the Commissioner in important matters affecting the Division. The note-book should be handed on by each Personal Assistant to his successor and the fact recorded in the report of making over charge. This rule applies to Personal Assistants to the Commissioner of Excise, Director of Land Records and Surveys and Director of Agriculture.

Guard file of Government circular orders. 232. Two guard files of general circulars arranged chronologically, one for those of the Central Government and the other for those of the Provincial Government should be kept by the English head clerk.

Type-writers and its use. 233. Every type-writer must be in the charge of a particular clerk, and when any one other than such clerk uses the machine, the latter must take from the former an acknowledgment that he takes over the machine in good order and must, on taking the machine back, satisfy himself that it is in proper order, and if it is not, report the fact at once to the head of his department.

Care of type-writers. 234. It is noticeable in many offices that type-writers are not kept in proper order, with the result that such machines wear out much sooner than they ought. Clerks in charge of type-writers should comply with the following instructions :—

(a) Each machine must be thoroughly tested every morning, before the work commences.

(b) The rods on which the carriage runs should be cleaned with a slightly oiled cloth.

(c) Nothing but the type-writer oil provided for the purpose should be used (thick oil clogs the working parts of the machine).

Relief of officers from mechanical labour.

236. In order to relieve revenue officers as far as possible from the mechanical labour of signing papers, the following practice is authorized :—

Head clerk.

(1) The head clerk in a Commissioner's and Collector's office may authenticate, with his English signature, copies of letters, statements, decisions, etc.

Sarishtadar or Superintendent.

(2) The Superintendent or Sarishtadar may sign orders of the following descriptions :—

filing papers in a case or recording them in the office;

returning exhibits, etc., to the owners ;

giving copies of decrees, judgments, or papers;

calling for a report or explanation from any clerk.

making over papers of any description to the clerk concerned.

His responsibility.

N.B.—The Superintendent or Sarishtadar is entirely responsible for every order he signs. If in any case he has a doubt what order ought to be passed, he will, of course, obtain the orders of the presiding officer.

Exception.

237. If, from adventitious circumstances, the date or character of an order is likely to be important, the executive officer should himself sign it.

Board's and Commissioner's offices.

238. The Head Clerk of the Board and Personal Assistants to Commissioners are authorized to sign reminders docketts, and other formal letters, and to authenticate copies etc.

Bills to be countersigned by Commissioners and by their Personal Assistants.

239. Personal Assistants to Commissioners are authorized to sign the establishment pay bills, office contingent bills and all travelling allowance bills except those of officers for journeys on tour, on the responsibility of the Commissioners as the head of the offices.

Clerks to write only routine orders on order-sheets.

240. In revenue cases the only orders which may be written by a clerk on the order-sheet in anticipation of approval before submission of the case to the gazetted officer are orders of a purely routine character ; any departure from this rule should be exceptional and justifiable by special reasons. Where the case requires orders other than routine, the practice sometimes found of the clerk writing on the order-sheet a long note consisting of a *precis* of the previous papers, ending with an order, should be discontinued. The clerk should take up such cases in office, and read out or orally explain the relevant papers according to the direction of the gazetted officer, who will himself write out or dictate the order.

241. Receipts for registered letters addressed to the District Officer of a district may be signed by any person authorized by the District Officer to sign. District Officers are to issue a formal office order naming the person or persons whom they may authorize to sign post-office receipts for registered covers. The person signing a receipt for a registered cover is invariably to open it himself and satisfy himself in regard to its contents. The responsibility for its contents will then rest with him, unless he can show how he has disposed of them.

Receipts for registered letters.

242. Collectors are to be careful that no officer, especially no Superintendent or Sarishtadar, is permitted to evade his obligations, particularly in the way of authenticating books, documents, accounts, etc., by his signature.

Responsibilities of officers to be enforced.

243. Reports from one branch of an office to another should be avoided.

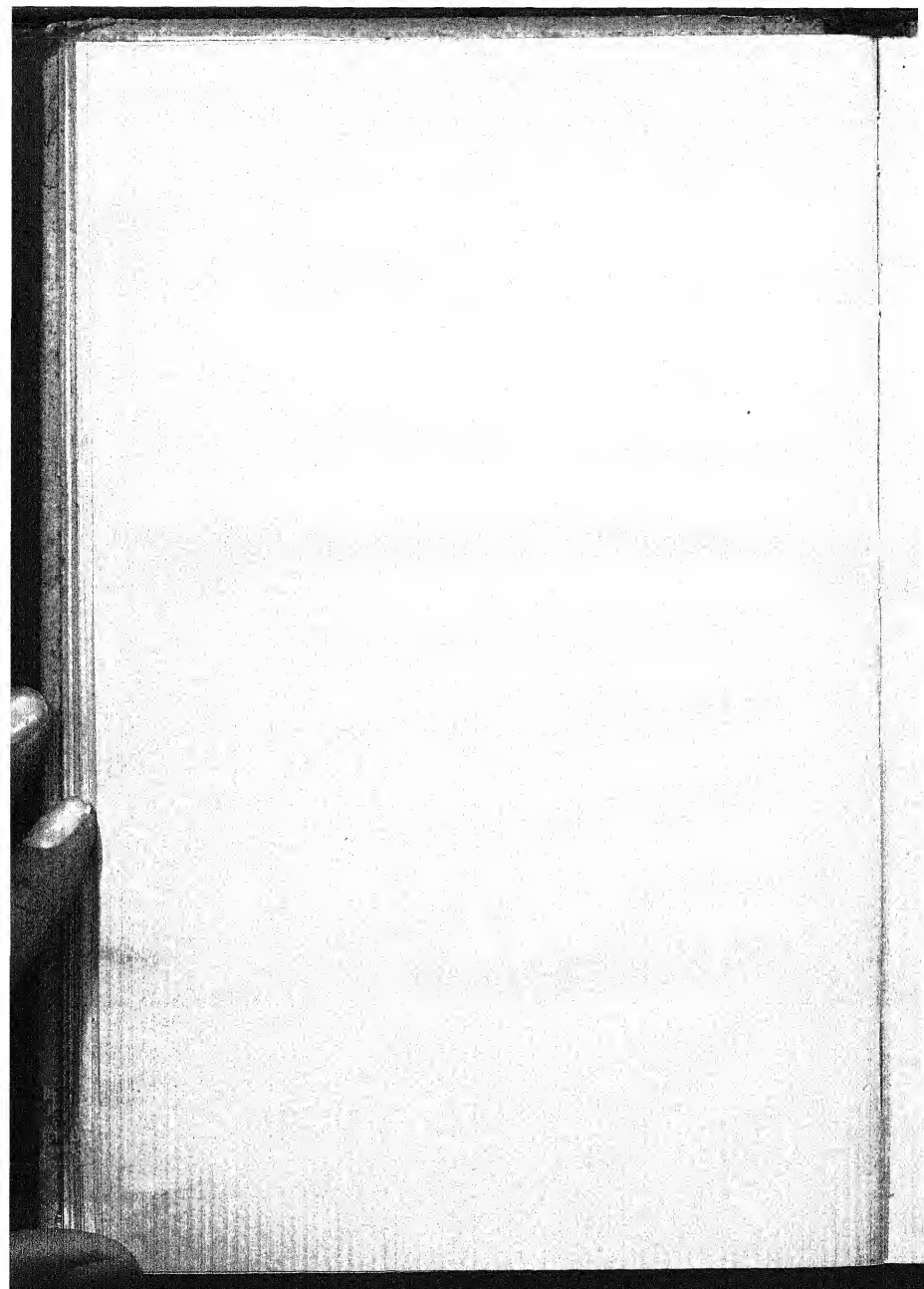
Interdepartmental report.

244. With a view to the better conduct of business in Collectorate offices, the Provincial Government has directed that a wicket gate with a spring shall be placed at the entrance to each office room occupied by clerks or muharrirs or copyists. Inside each such office is to be kept a list showing who are the officers entitled to occupy the room; outside the entrance to the room should be hung, in a conspicuous place, a board having printed on it both in English and the Vernacular "No admittance for the public." The Collector and the Deputy Collector in charge of a department should visit at unstated times during office hours the room occupied by his subordinates and call the roll, and in the event of his finding any outsiders within the room, the clerical head of the department should be punished since he is to be held responsible that the public do not enter the room.

Procedure for excluding public from rooms occupied by clerks, etc., in Collectorates.

245. A notice should be exhibited in a public place in all Collectorates showing the fees leviable for giving information or for inspection of registers where allowable, and how they are to be paid. Extracts from it relating only to particular departments should also be exhibited at the office of the department concerned.

Notice of fees leviable for giving information.



CHAPTER VI.

Holidays.

246. The holidays given in public offices are divided by the Central Government into four classes—

Classes of holidays.

(i) those prescribed by section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881);

(ii) those declared by the Provincial Government by notification under section 25 of the Negotiable Instruments Act to be public holidays;

(iii) holidays announced by the Provincial Government to take effect in Government offices either in respect of all classes of servants of the Crown or in respect of the class who observe the fast or festival on account of which the holiday is announced;

(iv) local holidays not announced by the Provincial Government, but given at the discretion of the district authorities on the occasion of a local fair or festival or for some other reason.

247. The holidays in class (i) are all Sundays, New Year's Day, and Christmas Day (and if either of the two days last-mentioned falls on a Sunday, the next following Monday) and Good Friday.

Holidays under class (i).

248. A State holiday in class (ii) shall be notified under the Negotiable Instruments Act, 1881 on such date as may be appointed for the celebration of the King Emperor's Birthday in India and on no other day. If on any special occasion an additional State holiday should be required for a particular purpose it will be notified by Government.

Holidays under class (ii).

249. The general holidays which are given for the observance of Christian, Hindu and Muhammadan festivals and sacred days are distributed between classes (ii) and (iii).

General holidays.

250. In accordance with the instruction of the Central Government regarding the Christmas holidays, the 24th (or the 23rd, if the 24th is a Sunday), the 26th, the 27th and the 31st of December will in future be included in class (ii) and be notified under the Negotiable Instruments Act, 1881 to be public holidays, and the 28th, 29th and 30th of December will be included in class (iii) and be announced as holidays in Government offices.

Christmas holidays.

251. As regards the holidays at Eastertide, both the Saturday before Easter and Easter Monday will be included in class (ii) and be notified under the Negotiable Instruments Act, 1881. No further holidays will be either notified under the Act or otherwise announced for Eastertide.

Easter holidays.

Conditions under which public holidays should be observed in Government offices.

252. With regard to the conditions under which public holidays should be observed in Government offices, the Central Government have expressed the following opinions :—

(1) That all public holidays under the Negotiable Instruments Act, 1881 should be given as holidays to all servants of the Crown, subject to the single condition that it should be open to the head of an office to stop such a holiday in the case of any person guilty of idleness or inattention to duty, unless the day in question is deemed specially sacred by the members of the religion which the offender professes.

(2) That the closing of public offices in the case of holidays which are not notified under the Negotiable Instruments Act, 1881, but announced by executive order, should, at the Presidency town, be subject to the condition that the office of the Collector of Customs and other offices the opening of which is required for the proper transaction of commercial business, remain open.

(3) That in the case of other offices the general rule on holidays announced under executive order should be to close an office only when the absence of the persons, on whose behalf the holiday is given, will prevent the work of the office from being properly done.

(4) That an exception to the rule in the last preceding clause should be made in the case of Christian holidays, all of which should, if possible, be given to all establishments, whatever their race or creed.

These views are accepted by the Provincial Government and will be acted upon, with the reservation that provision must always be made for urgent office work even when, owing to the staff being nearly all Hindus, it is not practicable to carry on the regular work on a Hindu holiday given by executive order.

Local holidays.

253. By "local holidays" is meant the various holidays on account of religious festivals, not exceeding seven per annum in any district, which are granted to all servants of the Crown in a district over and above the public holidays (some times called "Act" holidays) prescribed for the whole of the province under the Negotiable Instruments Act, 1811 and the holidays for Government offices (some times called "non-Act" holidays) prescribed for the whole of the province by the Provincial Government. A statement showing the local holidays allowed in each district in Bengal is given in Appendix I to this chapter. The local holidays observed in each district shall be restricted to those shown in column 3 of the statement and where their number exceeds the prescribed limit of seven whole days in the year, the holiday or holidays shown in column 6 of the statement shall be given up as a set-off against the excess number. In cases where the number falls short of seven, no addition may be made to the appendix without the express sanction of the Provincial Government. This will not, however, affect the discretion of district authorities to grant holidays on the special occasions of a solar or lunar eclipse, nor will they deprive Muhammadan, Brahmo, Bhutia and Jain officers of the special holidays permissible to them under the following rules.

254. Muhammadan officials are allowed to absent themselves on the following days in addition to the Muhammadan holidays announced by the Provincial Government :—

**Special holidays
for Muhammadan
servants of the
Crown.**

(a) Muharram—the number of special holidays shall be—

(1) For Sunni Muhammadans—one day in those districts in which a local holiday is not granted for this festival.

(2) For Shia Muhammadans—

(i) two days in districts in which a local holiday is granted,

(ii) three days in districts in which a local holiday is not granted.

(b) Shab-i-barat—one day except in those districts in which a local holiday is allotted to this festival.

(c) Akhiri Chahar Shomba—one day in all districts except Darjeeling where it is a local holiday.

NOTE 1.—The additional days allowed to Muhammadan official on account of the Muharram should precede the gazetted holiday.

NOTE 2.—Even in districts where the majority of the officials are Muhammadans suitable arrangements should be made to keep the Treasury open and to carry on urgent work in other departments of the Collectorate on special Muhammadan holidays, and the Treasury should on no account be closed on those days.

255. Brahma officials are allowed to absent themselves from their duties on the 11th day of Magh in each year.

**And for Brahma
officials.**

256. In the district of Darjeeling, Bhutia officials are allowed to absent themselves from their duties on the first two days and the last two days of the Tibetan year.

**And for Bhutia
officials in
Darjeeling.**

257. Jain officials are allowed to absent themselves from their duties on the day on which their annual festival "Kartik Purnima" falls.

**And for Jain
officials.**

257A. Buddhist employees in the offices of the Provincial Government in the district of Chittagong are allowed to absent themselves from their duties five days in the year, viz., two days on the occasion of the Bishuba Sankranti, one day on the Baisakh Purnima and two days on the Ashari Purnima festivals.

**And for Buddhist
employees in
Chittagong.**

APPENDIX I.

(Rule 253.)

Statement showing the local holidays allowed in each district in Bengal.

Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Burdwan	Burdwan	1st Baisakh ..	1	April.	
		Sivaratni ..	1	February or March.	
		Rathjatra ..	1	June or July.	
		Bharatidwitiya	1	October or November.	
		Holi	1	March.	
		Fatima Duszadham	1		
		Shab-i-barat ..	1		
Total			7		

Brahm	Cattle show	1	January or February. April.
	Muktears' Kali Puja	..	1	April.
	Bhratridwitiya	..	1	October or November.
	1st Baisakh	1	April.
	Fatima Duzdahan	..	1	
	Shab-i-barat	1	
	Bakreswar Mela	..	1	March.
	Total	..	7	
Bankura	Sivaratni	1	February or March.
	Rathjatra	1	June or July.
	Bhratridwitiya	..	1	October or November.
	1st Baisakh	1	April.
	Uttarayan	1	January.
	Purnajatra	1	June or July.
	Nandotsab	1	August or September.
	Total	..	7	

Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Burdwan	Midnapore	Uttarayan Sankranti ..	1	January.	
		Sivaratri ..	1	February or March.	
		Rathjatra ..	1	June or July.	
		1st Baisakh ..	1	April.	
		Shab-i-barat ..	1		
		Rasjatra ..	1	November.	
		Bhadravitriya ..	1	October or November.	
		Total ..	7		
	Hooghly	Sivaratri ..	1	February or March.	
		Rathjatra ..	1	June or July.	
		Bhadravitriya ..	1	October or November.	
		1st Baisakh ..	1	April.	
		Shab-i-barat ..	1		
		Purnajatra ..	1	June or July.	
		Muharram ..	1		
		Total ..	7		

Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Presidency	Nadia	Rasjatra	1	November.	
		Sivaratri	1	February or March.	
		Baradole	1	March.	
		1st Baisakh	1	April.	
		Maghi Purnima	1	January or February.	
		Fatima Duzdaham	1		
		Shab-i-barat	1		
		Total	7		
	Murshidabad	Sivaratri	1	February or March.	
		Meia	1	March.	
		Bhratriditiya	1	October or November.	
		Chelchum	1	May.	
		Shab-i-barat	1		
		1st Baisakh	1	April.	
		Jhulan	1	July or August.	
		Total	7		

Jessore	..	Sivaratri	..	1	February or March.
	..	Rathjatra	..	1	June or July.
	..	Ehratridwitiya	..	1	October or November.
	..	1st Baisakh	..	1	April.
	..	Baruni	..	1	March or April.
	..	Shab-i-barat	..	1	
	..	Fatiha Duazdaham	..	1	
	..	Total	..	7	
Khulna	..	Sivaratri	..	1	February or March.
	..	Rathjatra	..	1	June or July.
	..	Ehratridwitiya	..	1	October or November.
	..	1st Baisakh	..	1	April.
	..	Shab-i-barat	..	1	
	..	Fatiha Duazdaham	..	1	
	..	Total	..	6	

Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Dacca	Dacca	Sivaratri ..	1	February or March.	
		Ashtomi or Brahmaputra Snan.	1	April.	
		1st Baisakh ..	1	April.	
		Shab-i-barat ..	1		
		Fatiha Duazlaham ..	1		
		Muharram ..	1		
		Total ..	6		
Mynensingh	Mynensingh	Sivaratri ..	1	February or March.	
		Ashtomi or Brahmaputra Snan.	1	April.	
		1st Baisakh ..	1	April.	
		Fatiha Duazlaham ..	1		
		Shab-i-barat ..	1		
		Muharram ..	1		
		Total ..	6		

Faridpur	Sivaratri	1 February or March.	
				1 April.	1 March.
	1st Baisakh	1	1
	Doljatra	1	1
	Shab-i-barat	1	1
	Fatiha Duazdaham	1	1
	Muharram	1	1
	Total	6	6
Bakarganj	Sivaratri	1 February or March.	
				1 March.	1 April.
	Doljatra	1	1
	1st Baisakh	1	1
	Shab-i-barat	1	1
	Fatiha Duazdaham	1	1
	Muharram	1	1
	Total	6	6

Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Chittagong	Chittagong	Sivaratri	2	February or March.	
		1st Baisakh	1	April.	
		Doljatra	1	March.	
		Nag Sankranti	1	August.	
		Shab-i-barat	1		
		Fatima Duszaliam	1		
		Muharram	1		
		Total	8		
	Noakhali	Sivaratri	1	February or March.	
		Doljatra	1	March.	
		1st Baisakh	1	April.	
		Fatima Duszaliam	1		
		Shab-i-barat	1		
		Muharram	1		
		Total	6		

Day.

Dasahara

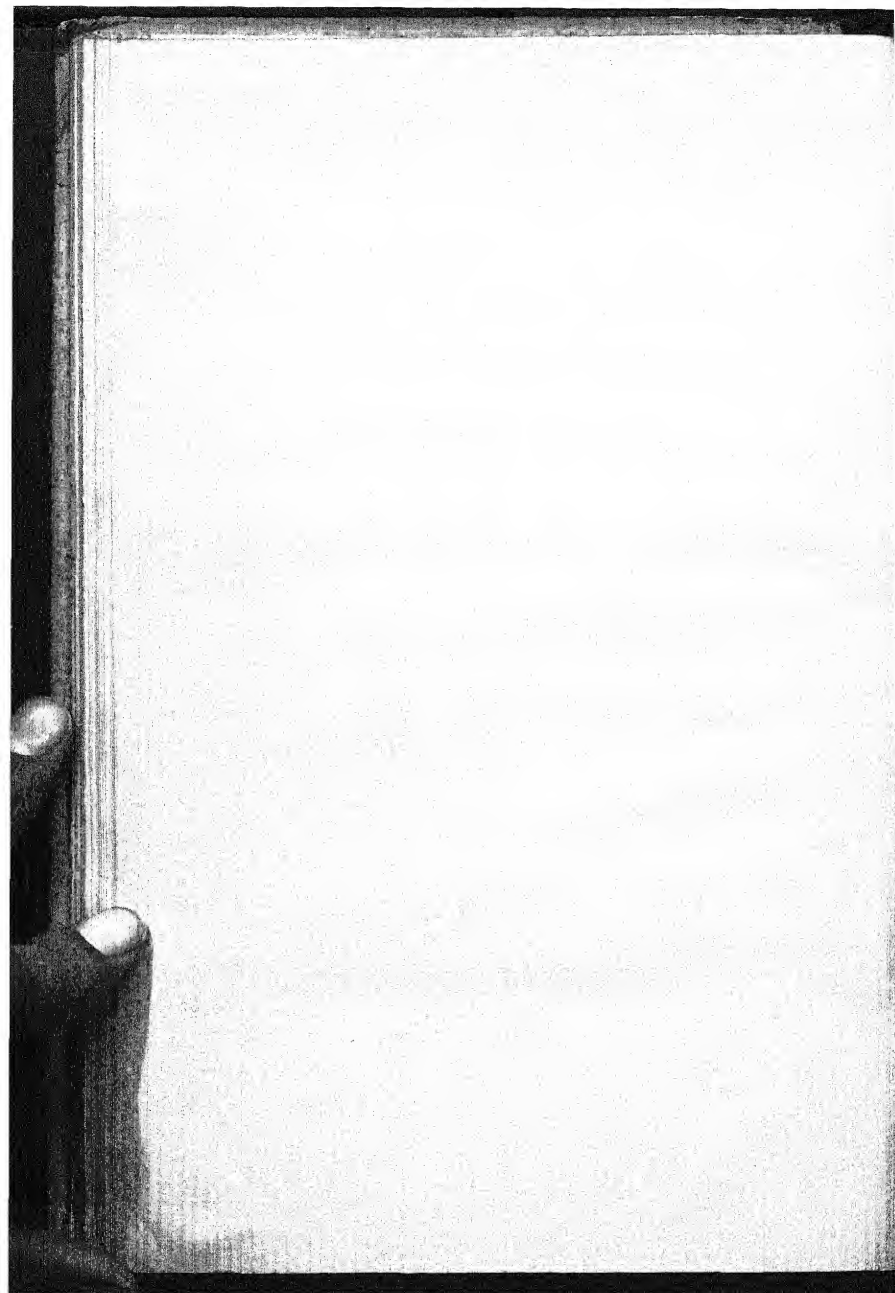
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Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Rajshahi	Rajshahi	Sivaratri	1	February or March.	
		Rathjatra	1	June or July.	
		1st Baisakh	1	April.	
		Shab-i-barat	1		
		Fatima Duazdaham	1		
		Muharran	1		
		Total	6		
Dinajpur	Dinajpur	Bhratridwitiya	1	October or November.	
		Sivaratri	1	February or March.	
		1st Baisakh	1	April.	
		Rasjatra	1	November.	
		Shab-i-barat	1		
		Fatima Duazdaham	1		
		Total	6		

Jalpaiguri	1st Baisakh	..	1	April.
	Sivavatri	..	1	February or March.
	Doljatra	..	1	March.
	Monsa Puja	..	1	August.
	Shab-i-barat	..	1	
	Fatima Duazdaham	..	1	
	Total	..	6	
Raangpur	Sivavatri	..	1	February or March.
	Ashtomi or Brahmaputra Snan.	..	1	April.
	1st Baisakh	..	1	April.
	Shab-i-barat	..	1	
	Fatima Duazdaham	..	1	
	Muharram	..	1	
	Total	..	6	

Division.	District.	Name of local holidays.	Number of days.	Time.	Public holidays.
1	2	3	4	5	6
Rajshahi	Bogra	Sivnatri	1	February or March.	
		1st Baisakh	1	April.	
		Rathjatra	1	June or July.	
		Shab-i-barat	1		
		Fatima Duazdaham	1		
		Muharram	1		
		Total	6		
	Pabna	Sivnatri	1	February or March.	
		1st Baisakh	1	April.	
		Rathjatra	1	June or July.	
		Shab-i-barat	1		
		Fatima Duazdaham	1		
		Muharram	1		
		Total	6		



CHAPTER VII.

Rules relating to the Receipt and Payment of Money and to Refunds and Nazir's accounts.

N. B.—The rules contained in this section do not apply to payments made into the treasury under the rules of the Civil Account Code, except as regards remittances by the nazir to the treasury and disbursements by the treasury to the nazir.

258. No money should be unnecessarily allowed to pass through the nazir's hands. Direct payments into the treasury should be insisted on, and direct payments made whenever this is possible. **Direct payments to treasury.**

259. Every nazir shall keep the following books (*vide* Register and Return Manual):— **Books to be kept.**

A.—A cash-book with subsidiary registers as described below (Register 96).

B.—A treasury remittance-book (Register 97).

C.—A duplicate carbon receipt book (Appendix II).

D.—A stock-book (Register 98).

E.—Cheque receipt-books (Register 94).

F.—Daily account of saleable forms sold (Register 99).

260. Every item received must at once be entered in the cash-book or in some register subsidiary thereto. **Entry in cash-book.**

261. In the general cash-book (A) should be shown the details of all receipts and payments not included in any subsidiary register, and the daily totals of receipts and payments included in such a register. The number of subsidiary registers to be kept must vary in different districts. One subsidiary register should show realizations under process. When realizations under process of any particular kind are numerous, there may be more than one such register. In it should appear disbursements on account of stamps representing process fees not paid before the issue of process. On no account may sums, which have not passed through the nazir's hands (such as stamps realized by peons on processes and paid direct into the treasury), be entered in this cash-book or its subsidiary registers. **How to be kept.**

262. It should be noted, with reference to the last rule, that whenever a process has issued without previous payment of fee for the realization of any sum, the nazir, out of the first amount which he recovers, should purchase stamps to the amount of the process fees due, and affix them to his report of recovery. If payment is offered to the officer by **Stamps for process fees.**

whom a process was issued, he should require a report from the nazir that the process fees have been paid before accepting payment. To such report stamps to the amount of the fees should be affixed. It is the record-keeper's duty to report the fact if the record of any case in which process fees were recoverable should be sent to him without stamps denoting the proper fee.

**Initialling of
treasury
remittance book.**

263. Each entry in the treasury remittance-book (B) is to be initialled by the Accountant. Each entry of Rs. 500 or over is to be also initialled by the Treasury Officer, and each entry below Rs. 500 is to be also initialled by the treasurer as an acquittance to the nazir.

**Nazir to give
printed counter-
foil receipts.**

264. The nazir should give a printed receipt for all payments made to him by any person official or non-official. He should keep a separate duplicate carbon receipt-book for receipts given by him for payments made to him by the treasury, and the treasurer will cause such receipts to be pasted serially in a guard book as soon as he receives them from the nazir.

EXCEPTION.—In regard to money received from persons other than the treasurer, the rule may be relaxed under special circumstances by an order in writing from the District or Subdivisional Officer. For instance, where peons pay their mufassal collections to the nazir, it may be considered sufficient if the nazir, instead of giving them a separate receipt, initials and dates the duplicate carbon copy of the peon's receipt book, and in such cases as auctions of broken or discarded articles for which very trifling sums are paid, it may not be considered worth while to require the nazir to give a printed receipt to every purchaser.

Stock-book.

265. The stock-book is to be kept in Form D by the nazir and should show the live-stock, European and other stores and movable property in his custody, including iron safes, European locks, European scales and weights, tents, ordnance stores, machines of European manufacture, scientific and mathematical instruments, boats, vehicles, horses and elephants, but books and articles of petty value, stores (such as stationery) supplied for consumption, and stamps, opium and other stores supplied for sale, for the audit of which there are independent arrangements, should not be shown in the stock-book. A separate volume of the stock-book is to be kept for articles of ordinary office furniture (such as benches, tables, racks, wooden and tin boxes, etc.). All new purchases and sales, etc., of old stock should be entered at the time.

N. B.—A similar stock-book should be kept in the same way by every other officer, who has property in his custody.

**Nazir's duty—
saleable forms.**

266. The duty of keeping the stock of all saleable forms carrying on the sale of such forms, shall be entrusted to the nazir, who will keep his daily account of the sales in Register 99 (*vide* Register and Return Manual).

267. The Nazir is under the general supervision of the Superintendent or Sheristadar.

Nazir under Superintendent or Sarishtadar's supervision.

268. The Assistant or Deputy Collector in charge of Nazir's Department should examine the Nazir's accounts and initial his cash book daily. Both receipts and disbursements should be checked by him with the relevant vouchers which should bear his initials as a token of check. He should also certify to the Collector at the close of each month that the Nazir's accounts have been duly kept and checked by him paying particular attention to peon's receipt books.

Certificate of correctness of Nazir's accounts.

269. The above rules apply *mutatis mutandis* to Subdivisional offices, the head clerks of which are also Superintendents or Saristadars for the purpose of Rule 267.

Applicability of the rule to Subdivisional offices.

270. Receipts forms are to be supplied to all departments of revenue offices requiring them and should be bound in books with duplicate carbon copies.

Supply of cheque receipt forms.

271. The receipt books should contain on each receipt and its duplicate a book number which should be the same for every receipt in the book. Each receipt and its duplicate should also bear its proper serial number from 1 to 100, so that the receipts granted may be identified. On receipt of a stock of duplicate carbon receipt books in the Forms Department of a Collectorate, the gazetted officer in charge should see that the book number is entered on the cover of the book and is also entered in Register No. 71—Receipt and issue of printed forms. He shall also sign a certificate on the cover of the duplicate carbon receipt book stating the number of receipts in the volume.

Numbering of cheque receipt books.

The key of almirah in which the stock of receipt books is kept should be in the custody of the gazetted officer in charge of the Department.

272. Issues of receipt books shall be made from the Forms Department only on the requisition of the Deputy Collector in charge of a department and in accordance with rule 275. Before issue to a department each receipt form and its duplicate carbon copy should be stamped with the Collector's seal.

Receipt form to be stamped with Collector's seal.

273. The store of receipt books in the custody of the Deputy Collector in charge of each department should be kept under lock and key.

Store of receipt books to be under lock and key.

274. In the departmental order book the Deputy Collector in charge of the department should record the name of the clerk in whose custody the receipt books are placed. The clerk concerned should keep a proper account of the receipt and issue of such books in Register No. 94 in the manner laid down in Rule 277.

Custody of receipt books.

Estimate of receipt books.

275. The Deputy Collector in charge of a department is also responsible for deciding what number of receipt books each officer requires to carry on his work, and after the number has been issued no further issues are to be made except in exchange for a corresponding number of returned books. The gazetted officer in charge before signing a fresh requisition for cheque receipt books shall satisfy himself that the corresponding number of books indented for has actually been sent to the record-room.

Name of officer to whom receipt book is given to be recorded.

275A. (i) In the departmental order-book the Deputy Collector in charge of the department should record the name of the Sub-Deputy Collector, Kanungo or other officer sent out into the mufassal to collect money to whom the receipt books are given with the dates and other particulars.

Receipt book to be examined on return of officer from mufassal.

(ii) When the said officer returns from mufassal he must return immediately all his receipt books and have them examined in accordance with Rule 276.

Return of duplicate carbon copies to the issuing department.

276. Whenever a receipt book is returned to the department which issued it, a careful examination should be made by the clerk (appointed for that purpose by the Deputy Collector in charge) in order to see that in the case of each cancelled receipt its duplicate is attached to it and has been cancelled. The clerk should also count the number of duplicates to see that no pages have been removed and record a certificate on the cover to that effect.

Procedure regarding receipt books in Nazarat.

277. The procedure to be followed by the nazir and his peons as regards receipt books, is prescribed in the rules below:—

(i) Whenever a nazir makes over processes to a peon for the realization of money, he shall take the receipt of the peon for each process in Register 43A.

(ii) Each peon entrusted with the duty of realizing money shall be given by the nazir a duplicate carbon receipt book bearing a distinguishing number, containing a number of receipts and their duplicate carbon copies serially numbered, the total number being certified on the cover by a gazetted officer in the usual form (see Appendix II).

(iii) The nazir shall keep all blank or exhausted duplicate carbon receipt books under lock and key. Ordinarily only one duplicate carbon receipt book will be issued to each peon and no new book shall be issued to him until the one already issued is exhausted and returned. But sometimes, as in the case of Tahsildars of Khas Mahals, it may be necessary to issue more. The responsibility of issuing more than one book to a particular officer must in all cases be taken by the Deputy Collector in charge of the department. In no case may the number of duplicate carbon receipt books in the possession of that officer at any time exceed the number fixed by the Deputy Collector.

(iv) In order to keep a proper account of duplicate carbon receipt books received and issued by him, the nazir will keep a Register of duplicate carbon receipt books received and issued. The prescribed form is Register 94 of the Register and Return Manual, and the method of arrangement of the Register will appear from the form given in that Manual. The first four pages of Register 94 are a Stock Book and show by their numbers the books received, issued and remaining in stock, but not the persons to whom they are issued: sample entries are shown in the Form in Appendix I of this Chapter. The fifth and sixth pages of Register 94 are an index in which will be shown the names of all the persons to whom books are issued and from time to time when a book is issued to any one the serial number of the entry of issue in the third part of the Register will be entered against his name. The object of this index is that an inspecting officer may readily be able to find out and examine all the transactions in duplicate carbon receipt books which concern an individual. When a peon is given the forms required by a tahsildar or other person; the name of the person for whom the issue was made is to be entered in the index and in the register, and not the name of the person used as carrier, and the nazir will be held responsible for obtaining the receipt in column 4 of the register from the persons to whom the book was sent when he next comes to the nazir's headquarters. Receipts must be given by writing the name in full and initials will not be accepted and officers must be described by their names, such expressions as "tahsildar of No. 1 circle" being avoided.

In addition to the receipt given by the nazir in column 7, he must give for each duplicate carbon receipt book returned a written receipt to the person returning it.

Before giving the receipt he must carefully check the book to see:—

- (1) that no page has been removed:
- (2) that to each cancelled receipts its duplicate is attached and has been cancelled.

These rules apply to all officers in all departments subordinate to the Revenue Department and the Board of Revenue, whether nazirs or others, who are employed to issue such books to the agents who actually collect dues and give receipts.

(v) The peon receiving payment shall give a receipt, and, whenever possible, he shall take on the duplicate the declaration of the payer of the amount he has paid. The amount realized by the peon must be paid into the treasury direct and the chalan attached to the process concerned. The nazir shall, on the return of any process (for the recovery of money) by a peon, whether executed or not, scrutinise the

duplicate carbon receipt book and initial the duplicates representing payment and shall not make over any other process to such peon till he has done so. He shall also instruct the peons to write the receipts legibly and to have the alterations, if any, duly attested and see that the instructions are properly followed.

(vi) The grant of manuscript receipts to certificate-debtors by a peon is prohibited. The public should be warned that such a receipt will not be regarded as valid by printing the following notice in *red ink* at the foot of the receipt form— "The public are warned that only printed and numbered receipts from the Official Receipt Book will be valid." A Bengali version of the notice should also be inserted in the receipt form.

(vii) Any peon not giving a receipt according to the rules for the sum received will be dismissed.

(viii) When any warrant is returned from Nazarat unexecuted or after part realisation and the same process is reissued or when a fresh warrant is issued in the same case, it should not be entrusted to the person who failed to realise the demand on the previous occasion. An order to this effect is to be endorsed on the body of the warrant by the Certificate Officer.

(ix) No money process should be given to a peon until he has returned all such processes made over to him previously.

(x) Money processes should not be entrusted to temporary peons for execution.

(xi) After each trip the peon shall deposit his duplicate carbon receipt book with the nazir, who shall give a receipt to the peon, note the return in columns 6 and 7 of Register 94 and keep the duplicate carbon receipt book under lock and key. The book shall be given to the peon when going out again, his receipt being taken in column 4, and the date of issue noted in column 5 of Register 94.

NOTE.—The word "peon", whenever it occurs in the rule, includes assistant nazir or any other collectorate employee deputed to execute any process for the realisation of money.

277A. Rule 270 *et seq* regarding safe custody and issue of cheque receipt books shall apply *mutatis mutandis* to the safe custody and issue peremptory cash receipt books (High Court Form No. M. 21). They should also be entered in register 94 as prescribed in rule 277 (iv).

278. Every officer possessing a knowledge of English, in ordering payment of any sum of money from a treasury, must record his order in that language, distinctly specifying the account under which payment is made, and the reasons for ordering it. This rule is not to apply to purely formal payments of salaries.

Payment of
money from a
treasury.

279. No payment of money is on any account to be made to an agent for another party until the disbursing officer, or his assistant or deputy, has thoroughly satisfied himself that the agent is authorised to receive it. Particular attention should be directed to the signature and attestation, and the disbursing officer should take the greatest care to assure himself of their genuineness.

Authorization of agent.

280. Refunds of current deposits may be made upon the authority of the officer who ordered the acceptance of the deposits. The Collector or Deputy Commissioner may sanction refunds rendered necessary by any order that he or the Commissioner of a Division has passed including refunds in cases of erroneous payment, of payment of sums to which the Provincial Government has no title and of payments on account of lands released by competent authority. The order for repayment in the record should state the amount in words as well as in figures and should be signed by the Accountant and also by the Collector or by covenanted or senior Deputy Collector to whom the duty of passing repayment orders and of signing cheques relating thereto, may be delegated by the Collector (*vide* note underneath Register 25 in Register and Return Manual). The Commissioner of Excise has been authorised to sanction refunds in excise cases. The Director of Land Records and Surveys, Bengal, is competent to sanction refunds from deposits made in respect of survey and settlement proceedings carried out under his supervision under section 101 (2)(a), section 101 (2)(c), or section 103, of the Bengal Tenancy Act, 1885. All other refunds require the authority of the Commissioners of Divisions who will inform the Accountant-General of any refunds that they may authorize. The Commissioners of Divisions are empowered to sanction interest at 6 per cent. on refunds of collections made for mahals erroneously resumed and relinquished.

Refunds.

NOTE.—For the purposes of this rule, the word "Collector" includes "Subdivisional Officer."

281. Refunds of revenue credits or amounts deposited in excess where the amount involved does not exceed Rs.100 may be paid by postal money order subject to the following rules :—

Refunds by postal money-order.

(i) On a refund order being passed by the Collector or other officer concerned, a notice of the passing of the order shall be sent by post to the person to whom it is payable (a) inviting him to receive payment at the Treasury, and (b) intimating that on failure to comply with that invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money-order at his expense.

(ii) When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the

payee who may then receive the payment personally, or by a duly authorized agent or by money-order at his own expense.

(iii) When a money-order is issued under sub-clause (b) of the notice referred to in clause (i), the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgement portion of the money-order in continuation of the printed entry there "received the sum specified above on ", sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the Post Office, but the Treasury Officer should send a money-order form duly filled in, together with certificate that the amount of the order and the money-order fee thereon have been credited to the Post Office in the Treasury accounts by *per contra* transfer. The Post Office will accept the money order on the authority of the Treasury Officer's certificate.

(iv) On receipt of the money-order acknowledgment duly signed by the payee, it should be attached to the usual receipt in Form 13 or 31 of the Civil Account Code, as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money-order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money-order acknowledgment as a valid receipt for the full amount of the refund entered therein.

Excess payments
of revenue not
to be refunded.

282. A proprietor or co-proprietor of an estate paying revenue to Government is not entitled to a refund of any sum which may have been paid by him on account of the revenue of the estate of which he is proprietor or co-proprietor in excess of the amount due from the estate up to the date of such payment, unless such payment shall have been specially made as a deposit under section 15, Act XI of 1859.

Procedure for
applications
requiring special
orders.

283. If an application for the refund of a deposit that has been credited to the provincial revenues appears to require special orders, it should be submitted to the Commissioner, who has the power to pass final orders on it. If he sanctions it, he will forward it, after sanction, to the Accountant-General; otherwise and ordinarily it should be addressed direct to the Accountant-General.

The following particulars must be given in all such applications :—

(a) Reference to the registers showing number of original deposit and of any subsequent entry in which it has been included.

(b) Nature of deposit.

(c) Date of deposit.

(d) Reasons why it has not hitherto been applied for.

(e) Name of present applicant, and if he be not the original depositor, the grounds upon which it is proposed to pay the money to him.

(f) Certificate of Collector that after due inquiry he finds the refund applied for to be just and proper.

284. Deposits on account of surplus sale-proceeds of estates sold under Act XI of 1859 should be treated in the manner laid down in Article 207 of the Civil Account Code, Volume I, eighth edition second (reprint). It has been held by the High Court that the period of limitation for claims to such deposits is six years under Article 120, Schedule I of the Limitation Act, 1908 (IX of 1908), beginning from the time when a demand for the money is made by a person who could give a proper receipt for it as required by section 31 of Act XI of 1859. The claims of ex-proprietors to the sale-proceeds of their estates should not, however, be rejected on the ground of limitation, but when the claims are submitted after a long interval, the inquiry for the purpose of ascertaining whether the amount claimed has never been paid, and whether the claimants are the persons legally entitled to the refund should be made with special care in communication with the Accountant-General. Explanations of the delay in applying should be taken from the claimants in such cases, and when the evidence of the amount being still unpaid or of the right of the claimants to receive payment is unsatisfactory, the application should be rejected.

Claims to surplus sale-proceeds.

NOTE.—The procedure laid down in the above rule applies to sale-proceeds of estates sold under the Certificate Act, compensation for lands acquired by Government, security for estate farmed, remuneration of butwara amins and deposits of rents.

285. Whenever a refund or disbursement of money has been sanctioned, on account of law charges or other account, notice should be served, free of charge, on the party entitled to receive it, requiring him to make immediate application for payment on pain of forfeiture of interest from a given date, which should be fixed with reference to the distance of the party's residence from the Collector's treasury.

Notice of refund and payment, in certain cases.

286. The certificate required by heading (f), Rule 283 must be invariably signed by the Collector himself. Should an application be preferred during the Collector's absence from his headquarters and should he be unable in consequence to make the necessary inquiries into the propriety of the refund applied for, its disposal must await his return.

Collector's Signature to certificate.

287. In recommending refunds the Collector must ascertain the cause of any delay which has occurred, and report the officer responsible.

Delay to be reported.

288. In the case of refunds of land revenue receipts, a note, attested by the initials of the officer making the refunds, should be made in the column of remarks against the original entry in the treasury registers in which the receipt is shown.

Refunds to be noted in the register of receipts.

APPENDIX I.

[See Rule 277(c)(v).]

Sample entries in first four pages of nazir's Register of Cheque-books, Register 94.

Receipt, including balance in hand at commencement of year.				Issues.			Balance.	
Date.	Number.	Serial No.	Date.	Number.	Serial No.	Date.	Number.	Serial No.
1	2	3	4	5	6	7	8	9
Balance of last year on 31st April 1907.	3	50-52 of 1907-08	1st April 1908 ..	5	50-52 of 1907-08, and 2 of 1908-09.	1st April 1908 ..	8	3 to 10 of 1908-09.
1st April 1908 and so on.	10	1-10 of 1908-09 ..	2nd May 1908 ..	7	3 to 9 of 1908-09 ..	2nd May 1909 ..	1	10 of 1908-09.

APPENDIX II.

[See Rule 270 (ii) and (vi).]

Duplicate carbon receipt-book.

Page .

Book No. of 19 .

Cheque Receipt No.

Date.

From whom received.

On whose account.

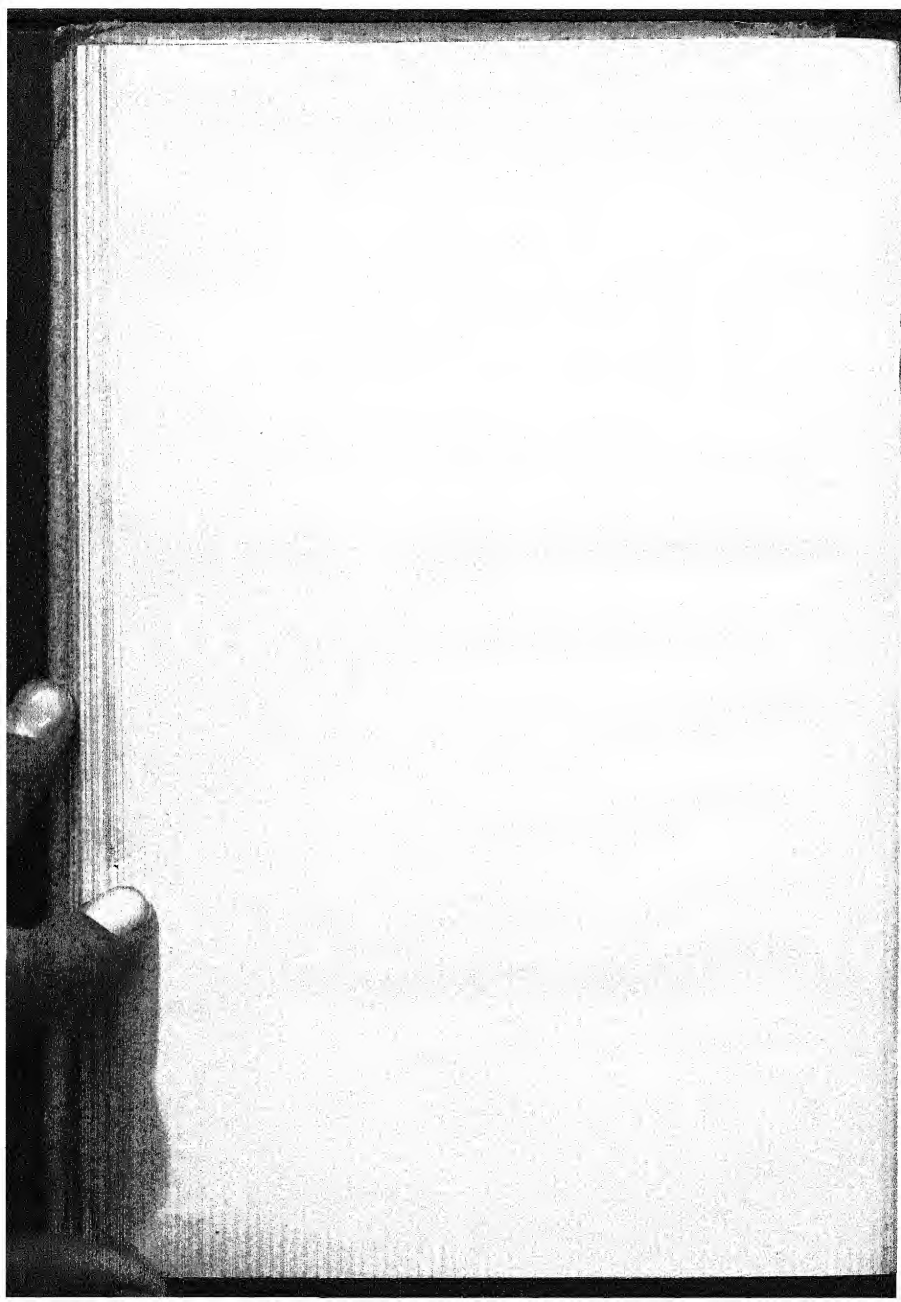
On what account.

Rs. a. p.

Total

(To be entered in words.)

Signature of Receiving Officer.



CHAPTER VIII.

Money-orders other than those for Revenue and Cesses.

[Vide Government Notification No. 1206 L. S.-G., dated 17th February 1906.]

PART I.—Procedure in the Office of Issue.

289. Whenever a money-order presented for issue is drawn in favour of any officer of the Crown or of a local body in his official capacity, it will be the duty of the money-order clerk or sub or branch post-master to see that the proper form of money-order is used.

Use of proper form of money-order.

290. If the remittance is for land revenue, or road and public works cesses, the appropriate revenue money-order form must be used and the rules relating to revenue money-order must be observed. If the remittance is for rent due on land, vested in the Crown the rent money-order form must be used and the rules relating to rent money-orders must be observed.

Revenue money-order form.

N.B.—The revenue money-order form and revenue money-order rules are given in the Tanzi Manual.

291. If the remittance is for any other purpose, the ordinary inland money-order form must be used.

Inland money-order form.

292. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to money-orders in favour of any officer of the Crown or local body in his official capacity. Such money-orders may contain any fraction of an anna not less than one pie. Remittances of amount, including fractions of pies, are not allowed. The limit of the amount of a single money-order is the same as of any other ordinary money-order.

Fraction of an anna may be included but not fraction of a pie. Limit of amount.

293. If a remitter of land revenue or road and public works cesses desire to remit at the same time any sum due to the Crown on any other account, he must use the appropriate revenue money-order form for the remittance of land revenue and road and public works cesses, or for so many of these dues as he wishes to remit, a rent money-order form for the remittance of rent due on the land, vested in the Crown and a separate ordinary inland money-order form for each of the other remittances.

Forms for different kinds of remittance.

294. A separate money-order form must be used for each sum due to the Crown remitted by the ordinary inland money-order, and remittances on two accounts may not be included in one ordinary money-order.

Separate form to be used for each sum due to the Crown remitted by ordinary inland money-order.

295. (a) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form I—G. M. O.) and must fill up all the

Income-tax coupon.

particulars indicated thereon.* The remitter is responsible for the correctness of the entries, but it is the duty of the money-order clerk or sub-postmaster or branch postmaster to refuse any money-order in which all the particulars are not entered.

Post office to help remitter in making entries.

(b) If the remitter is illiterate, the money-order clerk or sub or branch postmaster should give him any aid he may require to fill up the entries. The money-order clerk for sub or branch postmaster must give this aid freely and may not demand or accept any gratification in return on pain of dismissal.

Income-tax coupon how to be pasted.

(c) The income-tax coupon should then be carefully and strongly pasted by the money-order clerk or sub or branch postmaster to the blank space provided on the coupon of the money-order form. Care must be taken that the coupon is not pasted over any part of the acknowledgment.

Filling up of coupon in other cases.

296. When an ordinary inland money-order form is used for remittance on any account other than income-tax, the money-order clerk or sub or branch postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the form. If the object of the remittance is not clearly stated on the coupon, the money-order clerk or sub or branch postmaster should not accept the order until the omission is rectified and the object clearly stated. The money-order clerk or sub or branch postmaster should give any aid that the remitter may require to fill up the coupon and may not demand or accept any gratification in return on pain of dismissal. In the case of a telegraphic money-order the remitter should be requested to add a private communication to the payee advising the nature of the remittance which should be paid for at the Inland Telegraphic Money-order rates and shown in the Post Office Guide. After the money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary inland money-order.

Remittance by telegraphic money-orders.

Treatment of telegraphic money-order.

Receipt for money-order (Government Notification No. 380 T.—L. S.-G., dated 24th May 1910).

297. Every remitter of a money-order, other than a rent or revenue money-order or excise money-order, in favour of an officer of the Crown or of a local body, should be informed that instead of the usual money-order acknowledgment, signed by the payee, he will ordinarily receive the usual departmental receipt, which will be forwarded to him direct by post and that he should address the payee regarding it if he does not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives either the formal departmental receipt from the payee or the usual money-order acknowledgment.

*It may happen that a remitter does not know, and cannot conveniently ascertain the number of list K or has not received or has lost the notice L. In such a case the remitter should be asked to enter "Not known", or words to that effect, against item 5 on the coupon, and on his doing so the money-order should be accepted, provided all the other particulars are given. Whenever it is practicable for him to do so, the remitter should, however, be required to fill in item 5 as well as the other items.

PART II.—Procedure in the Post office of payment.

N. B.—The rules in Part II apply only to post offices (head or sub) at the headquarters of districts and subdivision.

298. Money-orders will be paid by book transfer—

Payment by book transfer.

(1) *for rent*, if in favour of a District Officer, Subdivisional Officer, Certificate Officer or other gazetted officer, excepting khas tahsildars, tahsildars and managers who are Deputy or Sub-Deputy Collectors ;

(2) *on other account than rent*, if in favour of the Magistrate or Collector (or Deputy Commissioner) or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate or Collector (or Deputy Commissioner), or in favour of the Subdivisional Officer, or any officer in charge of any department under the Subdivisional Officer ;

(3) upon a written requisition received by the post office from the Treasury or Sub-treasury Officer, if in favour of any other Officer of the Crown in his official capacity ;

(4) if in favour of any local body (other than a cantonment committee) entitled to bank at the treasury or sub-treasury.

EXPLANATION.—A money-order issued by any local body and returned *unpaid* by the post office shall be treated in the same way as a money-order issued in its favour.

299. When the rent and other money-orders to be paid by book transfer under rule 298 are in all respects ready * to be handed over to the postman, they should be examined with reference to the name of the audit office, stamped on them, and a separate list in triplicate† (Form 2—G. M. O.) should be made out by the money-order clerk for each audit office for money-orders issued during each month the name of the audit office being noted in red ink at the head of the list. The entries in the money column of the list should be carefully

List of money-orders.

*Only the total number and amount of official money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the official money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 800 official money-orders for Rs. 10,000 but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the treasury on the 5th, there should be an entry in the last column of the register in this form—

200 for Rs. 3,000 included in the list of 5th.

300 for Rs. 7,000 included in the list of 6th.

†The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must be used in writing the list.

‡If on any date official money-orders stamped with the name of all four audit offices are received for payment, it will be necessary to prepare four separate lists, each in triplicate.

totalled. The triplicate copy of the list will take the place of the journal of money-orders paid, the duplicate of the list will be sent to the treasury under the procedure described below, and the original of the list will be the list for the audit office. No money-order which is not a telegraphic money-order should be included in the list, unless the object of the remittance is entered on the coupon.

NOTE.—When it is necessary to prepare one or more separate lists in addition to the list for the home audit office, the total of each other list should be entered below the total of the list for the home audit office, and a grand total made both in words and figures. In that case, too, after the words "detailed above" in the printed entry to be signed by the postmaster at the foot of the original and duplicate of the list for the home audit office, should be inserted in manuscript the words "and in the accompanying list" or "and in the accompanying two lists" or in the accompanying three lists.

Documents to be made over to the postman.

300. The postmaster should then check the entries in the list or lists with those on the money-orders and also check the total of the money column. He will then give the postman the duplicate of the list or lists, the money-orders and a treasury or sub-treasury voucher representing the total value of the money-orders, as directed in note to rule 299 above. The amount represented by the treasury or sub-treasury voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the treasury in favour of the post office.

Documents to be taken to Accountant and to be received back from him.

301. The postman will take the duplicate list or lists, the money-orders and the treasury or sub-treasury voucher to the accountant and will receive back from him the money-orders without the coupons and the acknowledgments except in the case of "rent" money-orders paid by book transfer, from which the coupons only will be detached by the accountant and not the acknowledgments. The postman will be careful to see that he receives back all the money-orders and that they are all duly receipted by the accountant, and, in the case of money-orders for amounts exceeding Rs. 500, by the treasury or sub-treasury officer also.

Disposal of paid money-orders (Government Notification No. 380T.—L. S.—G., dated 24th May 1910).

302. The paid money-orders received back from the treasury or sub-treasury will be examined by the money-order clerk in the same way as other ordinary money-orders, and the total amount of each triplicate list will be entered in the journal of money-orders paid for each audit office concerned by a single entry thus : As per Government money-order list—Rs. a. p. ; and the money-orders will be disposed of in the usual way. As the payees of official money-orders, other than rent money-orders and excise money-orders, will furnish the remitters with departmental receipts, the acknowledgments other than those pertaining to rent money-orders and excise money-orders will not be returned by the accountant for

transmission to the remitter. The original and the triplicate lists will be kept with the journal of money-orders paid until the next list of ordinary money-orders paid is sent to the audit office, when the corresponding (original) list of official money-orders paid will also be sent, the paid money-orders being arranged in order and attached to the appropriate lists. The triplicate lists will then be filed, a separate file of original lists being kept with each journal of money-orders paid, so that the dates of the journal and file of the official money-order lists correspond.

303. The amount of the treasury or sub-treasury voucher will be entered in the post office accounts on the receipt side as drawn from the district or sub-treasury as the case may be, and will be included in the sum entered on the payment side under the head "Amount of money-orders paid." In the case of a head office the amount will also appear in column 11 of the head office pass-book (A/c. 8). All these entries must be made on the same date.

**Entries in
accounts of
post office.**

304. If it should happen that a money-order for any officer or local body named or indicated in rule 298 is received at the office of payment without the object of the remittance being entered on the coupon, the money-order will, as stated in rule 299, not be included in the day's list. The postmaster will retain the money-order in deposit and make a reference to the office of issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the coupon and the reply will be considered as part of the coupon. The money-order will then be included in the next list sent to the treasury or sub-treasury. If, notwithstanding a reference to the office of issue, the object of the money-order cannot be ascertained, the postmaster of the office of payment will treat the money-order as refused, and return it, under the usual procedure, to the office of issue, noting across the coupon the words, "Refused as object of remittance not stated." Every case in which a money-order is received, without the object being entered on the coupon should be reported by the office of payment to the superintendent of the division in which the office of issue is situated.

**Procedure in
respect of money-
orders without
object of
remittance on
coupons.**

305. On the 1st of every month the money-order clerk or sub-postmaster of the headquarters or subdivisional post office will prepare a return (Form 3—G. M. O.) of official money-orders, other than revenue and rent money-orders, received during the previous month. The returns of postmaster at subdivisional stations will be submitted to the postmaster of the district headquarters on the 1st of the month, and the return of the headquarters post office will be submitted to the head of the circle on the 5th of the month, together with the returns of any offices at subdivisional stations in the district.

**Monthly return
of official money-
orders.**

PART III.—Procedure to be followed in the Treasury or sub-treasury.

Requisition for payment of money-orders by book-transfer.

306. When any officer of the Crown, not specified in Rule 298, requests that money-orders in his favour may be paid by book transfer, a written requisition to that effect will be addressed by the Treasury or Sub-Treasury Officer to the postmaster at the treasury or sub-treasury station.

Duties of Treasury Officer.

307. On receipt of the list or lists of money-orders and treasury or sub-treasury voucher (see Rule 301), the accountant will check and compare the documents. If there is any error, he will return all the documents to the post office with a note of the error or errors. When the documents are correct the accountant will at once cut off from the money-order form the coupon in the case of rent money-orders and the strip containing the coupon and acknowledgment in the case of all other orders, he will sign and date the money-orders as payee and return them to the postman. In the case of money-orders for amounts exceeding Rs. 500 the Treasury or Sub-Treasury Officer also should sign and date the money-orders as payee. The accountant will retain the coupons of rent money-orders, the coupons and acknowledgments of all other money-orders, the duplicate list or lists of money-orders (Form 2—G. M. O.) and the treasury or sub-treasury voucher.

NOTE.—In the case of rent money-orders the acknowledgments should not be cut off by the accountant, but should be returned to the postman duly signed.

Entries in treasury and sub-treasury accounts.

308. The Treasury or Sub-Treasury Officer will on the same day adjust the amount of the treasury or sub-treasury voucher by transfer, debiting the amount to the post office and crediting the amount of the several money-orders as shown in the list or lists and on the coupons to the appropriate departments or local bodies. If the amount of any money-order cannot for any reason be credited at once to the proper head of account, it should be entered in the body of the cash-book with such particulars as are available, and a reference should be at once made through the department concerned for further particulars, on receipt of which credit to the proper head should be effected in communication with the Accountant-General. In the case of telegraphic money-orders, the reference should be made direct by post from the treasury or sub-treasury.

In the case of sub-treasuries a note should be made in the "Remarks" column of the duplicate list showing on what account each money-order was sent as indicated on the coupon. This column will be blank when received from the post office. The duplicate list or lists will be forwarded to the district treasury with the sub-treasury "daily sheet."

NOTE.—When money-orders, other than revenue money-orders, are received at a sub-treasury for any amount for which a certificate has been filed, the certificate department will prepare chalans in triplicate, one for the accounts department, one for the certificate

department (to be filed with the coupon in the records of the case) and the third for the requiring department. When money-orders, other than revenue money-orders, are received at a sub-treasury for an amount for which no certificate has been filed, chalang in duplicate will be prepared, one for the Sadar treasury and the other for the department in whose accounts the payment is to be credited. In the case of money-orders in payment of pound and ferry rent, chalans in triplicate will be prepared, two for transmission to the sadar treasury and one for the local board.

To save time the duplicate and triplicate chalans should be prepared by pen carbon reproduction.

309. To each department or local body in favour of which any money-order or money-orders have been received and credited, the Treasury or Sub-Treasury Officer will on the same day send an advice-list in the Form (4—G. M. O.) together with the corresponding strips, consisting of the coupons, and acknowledgments, or if rent money-orders are concerned, together with the corresponding coupons. In the case of officers and local bodies to whom daily advice-lists are sent of other receipts on their accounts the total amount of each money-order advice-list will be entered with a reference to the money-order advice-list in the daily advice-list.

Advice-list of money-orders.

In the case of unpaid money-orders credited to local bodies, the number and date of the money-order issued, and the party in whose favour it was originally issued, as well as the cause of non-payment, shall be distinctly shown in red ink in column 2 of the advice-list (Register No. 4—G. M. O.)

The Treasury or Sub-Treasury Officer will be responsible that the total of the amounts of the money-order advice-lists is equal to the amount of the treasury or sub-treasury voucher received from the post office and debited to the Postal Department.

310. No money-order received from the post office may be refused.

Money-orders not to be refused.

PART IV.—Procedure in the offices of the payees of the money-orders.

311. When any officer of the Crown not separately specified in Rule 298, desires that money-orders in his favour be paid by book transfer, he will make a written request to that effect to the Treasury or Sub-Treasury Officer for communication to the postmaster.

Request for payment of money-orders by book-transfer.

312. On receipt of an advice-list (see Rule 309) with the corresponding coupons or strips of coupons and acknowledgments, the usual entries will be made in the prescribed registers and in the case of all orders, other than rent money-orders and excise money-orders, the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is, or is not entitled to use service stamps. In the case of excise money-orders,

Entries in registers. Sending of receipts to remitter (Government Notification No. 3807, L. S.-G., dated 24th May 1910).

no separate departmental receipts will be sent but the acknowledgment portions, duly signed, will be made over to the nearest post offices by the Excise Deputy Collector or Sub-divisional Officer for despatch to the remitters.

Receipt where to be sent.

313. The prescribed form of receipt should be sent to each remitter at latest on the first open day after the receipt of the advice list from the treasury or sub-treasury.

Procedure in respect of remittances which do not tally with the accounts or specify the period for which made.

314. If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues, or be dealt with in such other way as the rules of the department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified the amount should be credited on account of the period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding.

List of forms appertaining to money-orders, other than revenue money-orders, in favour of Government and local bodies.

No of each form.	Name of each form.	Remarks.
<u>1</u> G.M.O.	Income-tax money-order coupon.	Loose form.
<u>2</u> G.M.O.	List of ordinary official money-orders sent from post office to treasury.	In triplicate. Loose form (to be used by all post offices at headquarters and subdivisions).
<u>3</u> G.M.O.	Treasury return showing the total number of money-orders, other than rent and revenue money-orders, received at the post office.	Loose form (to be used by all post offices at headquarters).
<u>4</u> G.M.O.	Advice-list of money-orders received in the treasury.	Loose form. (to be used by the treasury).

FORM $\frac{1}{}$
G. M. O.

INCOME-TAX MONBY-ORDER
COUPON.

No. and date of M. C.
মনি অর্ডারের নং ও তারিখ।

ইনকাম ট্যাক্স মনি অর্ডার
কুপন।

1. *Name of Assessee.*
- ১। যিনি ট্যাক্স দেন তাঁহার নাম
2. *Father's name.*
- ২। পিতার নাম
3. *Village.*
- ৩। গ্রাম
4. *Thana*
- ৪। থানা
5. *Number of list K or notice L*
- ৫। লিষ্ট K কিংবা নোটিস L এর নম্বর
6. *Sources of income.*
- ৬। আয়ের উপায় সকল

7. *Amount of*

৭। কত টাকা দেওয়া হইল

Tax

ট্যাক্স

Penalty

জরিমানা

Costs

খরচা

8. *Period for which paid*

৮। যে সময়ের জন্য ট্যাক্স দেওয়া হইল

9. *Date*

৯। তারিখ

10. *Signature of the remitter*

১০। প্রেরকের সই

FORM $\frac{2}{}$
G. M. O.

For _____ audit office.

DUPLICATE.

List of Ordinary Official Money-orders sent from _____ Post
Office to the _____ Treasury on _____ 19 ____
Sub-Treasury

Serial number.	Post office of issue. (When the post office of issue is a branch office, the name of the account office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money-order.	Remarks.
1	2	3	4	5	6
				Rs.	P.
Total amount in figures and words				..	



Signature of M. O. Clerk.

The money orders detailed above for Rs. _____ have been paid by
Treasury
Sub-Treasury voucher on _____.

Signature of Postmaster.

FORM 3
O. M. O.

Return showing the total number of Money-orders other than rent and revenue Money-orders for officers named or indicated in Rule 11 of the Official Money-order Rules

received at Post Office

during the month of _____ 19

	Total number of official money- orders.	Total value of official money- orders.
(1) Remaining undisposed of at the close of the last month.....		
(2) Received during the month.....		
(3) Total to be accounted for.....		
(4) Paid by Treasury or Sub-Treasury vouchers.....		
(5) Finally treated as refused and returned to Offices of Issue for repayment to remitters.....		
(6) Remaining undisposed of at the close of the month.....		
(7) Total of items (4), (5) and (6).....		
(8) Reasons for non-disposal of any money-orders entered against (6) ..		

NOTE.—The entries in lines (3) and (7) should agree.

The _____ 19

_____ Postmaster.

FORM 4
G. M. O.

Advice-list of Money-orders received in
the Treasury and credited to
Sub-Treasury
on the same day by book-transfer.

[The coupons and acknowledgments are annexed.]

Serial number in post office list of this date.	Post office of issue.	Number of money- order.	Amount of money-order.		
1	2	3	4		
			Rs.	a.	p.
		Total ..			

Total number of money-orders

Total amount of money-orders (in words)

Signature of Treasury Officer.

The _____ *19*

District _____

Rules relating to Rent Money-orders.

PART I.—The form of rent money-order.

315. The rent money-order form is divided into three parts, viz.—

Parts of rent money-order form.

- (a) The money-order.
- (b) The acknowledgment. (This is the tenant's receipt.)
- (c) The coupon. (This is the counterfoil of landlord's portion of the receipt.)

316. Part (a) requires no description, as it is exactly like the corresponding portion of the ordinary inland-money-order form. Part (b) is slightly larger than the acknowledgment of an ordinary money-order form and printed headings to provide for the entry of full particulars of the remittance, and the name and address of the remitter. Part (c) is the same size as the acknowledgment and contains the same headings as part (b). On the back of part (c) are special instructions relating to rent money-orders.

Description of parts.

317. This form is to be used for rent money-orders only and for no other purpose.

Form for rent money-orders only.

318. Forms of rent money-order should be freely distributed among the rent-paying classes and every facility should be given to tenant to obtain these forms.

Free distribution of form.

319. Every postmaster, sub-postmaster and branch postmaster will be personally responsible that a sufficient supply of rent money-order forms is always available in his office. In case of emergency, supplies may be obtained by telegraph direct from the stock depot. Divisional Superintendents and Inspectors, when visiting offices, will see that a sufficient supply of rent money-order forms is available and mention the fact in their inspection reports.

Supply of the form.

PART II.—Issue of rent money-order.

320. Rent money-orders are issued from all head, sub and branch post offices under the rules which govern the issue of ordinary inland money-orders, provided they are prepared in the prescribed form and are payable in districts* in Bengal in which the Bengal Tenancy Act, 1885 is in force

District in which rent money-orders are payable.

*Burdwan, Birbhum, Bankura, Midnapore, Hooghly, Howrah, 24-Parganas, Nadia, Murshidabad, Jessore, Khulna, Dacca, Mymensingh, Faridpur, Bakarganj, Chittagong, Noakhali, Tippera, Rajshahi, Dinajpur, Jalpaiguri, Rangpur, Bogra, Pabna, Malda.

or any other districts to which the Provincial Government may, from time to time, extend the provisions of the said Act. The following rules contain additional instructions which relate specially to the issue of rent-money-orders.

NOTE.—Rent due on Crown land may be remitted by rent money-order.

Treatment of fractions of an anna.

321. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of an ordinary money-order does not apply to rent money-orders, which may contain any fraction of an anna not less than one pie.

NOTE.—The sub-items which go to make up the total of the rent money-order may contain fraction of a pie.

Separate money-order for each tenure or holding.

322. There must be a separate money-order for each tenure or holding. Rent for two tenures or holdings may not be sent by one money-order.

Post office to help the remitter to make the necessary entries.

323. The office of issue, when requested to do so, will help the remitter to make the requisite entries and, if necessary, will make entries for him in the form of rent money-order; but no fee or any gratification for this service may be demanded or accepted, either directly or indirectly, by any official of the post office.

Address of the payee.

324. Persons remitting money by rent money-orders should be informed that unless they have received special instructions from the landlord on the subject, they should make the order payable to the landlord, or to his agent, or to the manager (if one has been appointed) according as the rent has previously been paid to the landlord, or to his agent, or to a manager. The name of the payee must in each case be entered on the money-order. In the absence of special instructions from the landlord, a rent money-order should always be made payable at the place at which the tenant has previously paid rent. If the rent has previously been collected, in the tenant's village by an agent whose office is not in the village, the money-order should be made payable at the agent's permanent office, or at such place as the landlord may appoint.

Post office to see that entries are made against each heading of the form and that there is no erasure or correction.

325. The office of issue is responsible that no rent money-order is issued of which the coupon and acknowledgment are blank, or are not completely filled up. The post office has no means of ascertaining the correctness of the information supplied by the remitter; all that is necessary is that the postmaster or money-order clerk should see that entries are made against every heading in the coupon and acknowledgment. No rent money-order may be accepted for issue in which there is any erasure or correction in the name or month or year of the kist for which a remittance is made. If the

remitter wishes to make any alteration or tenders a money-order in which there is any alteration or erasure in the entry of the name or month or year of the kist, he must be instructed to fill up a fresh money-order. When a rent money-order with deficient entries on the coupon or no entry at all is presented for issue, the issuing postmaster should point out the omissions and help the remitter to the best of his power to supply them.

326. The office of issue must also see that no entry is made by the remitter beyond the entries provided for in the form of rent money-order. In some cases the tenant enters the annual rent or the area or the nature of his holding. Such entries are not provided for in the form and were intentionally not provided for and should not be allowed. If a remitter tenders a rent money-order containing any entry for which the form does not provide, the postmaster or money-order clerk should refuse to accept the form and should ask the remitter to fill up another form. Under rule 323 the postmaster or money-order clerk will, if requested to do so, help the remitter to fill up a fresh form correctly.

No entries to be made beyond the entries provided for in the form.

327. The word "rent" should be written before the number of every rent money-order, and this mode of distinguishing rent money-orders should be adopted whenever the number is entered. The number assigned to a rent money-order by the head office or sub-office of issue will also be entered at the top of the acknowledgment and coupon by the money-order clerk of the head office or the sub-postmaster of the sub-office of issue, as the case may be.

Mode of distinguishing rent money-order forms.

328. One line of the return of rent money-orders issued (Form 2—Rent) should be filled in by every head and sub-office at the close of each day. On the 1st of the following month the return should be totalled and sent to the head-postmaster. The head-postmaster will compile a general return (Form 3—Rent) and submit it to the Postmaster-General not later than the 10th of the month following that to which it relates. Branch offices will not submit any returns as rent money-orders issued from such offices will be included in the returns of their account offices.

Return of rent money-orders.

PART III.—Payment of rent money-orders.

329. Before a rent money-order is made over to the postman for payment, the money-order clerk or postmaster of the office of payment will carefully examine the name or month and the year of the kist entered in the coupon and acknowledgment and satisfy himself they have been clearly entered and bear no marks of erasure or correction.

Careful examination of the name or month and the year of the kist.

Procedure when the examination shows any discrepancy.

330. If the examination prescribed in Rule 329 shows any discrepancy or alteration in the entries of the kists in the coupon and the acknowledgment, the money-order must not be paid to the payee, but should be returned to the office of issue for repayment to the remitter with the following certificate endorsed in red ink by the postmaster of the office of payment across the acknowledgment: "Entry of kist defective; returned for payment to remitter—(signature) Postmaster." The office of payment will at the same time note the error in the error book, and send a copy of the entry to the Superintendent in whose jurisdiction the office of issue is situated in order that the official in fault may be punished.

Action on the part of the Superintendent.

331. On receipt of the copy of the entry in the error book, the Superintendent will take such action as appears to him suitable, having regard to the special instructions to offices of issue in Rule 335 of these rules.

Payment to the landlord.

332. A rent money-order should always be paid at the landlord's office at the place of payment entered in the money-order. If the money-order is drawn out as payable to the landlord himself, payment may be made to him or to any person authorized by him in writing to act as his agent, or to receive payment of money-orders in his favour. If the money-order is drawn out as payable to two or more joint landlords, the receipt and acknowledgment must be signed by both or all of the landlords, or by an agent authorized in writing by both or all of the landlords. If the money-order is drawn out as payable to an agent or manager, payment may only be made to the payee named and not to any one else. In making over money to postmen for payment of rent money-orders the postmaster of the office of payment must observe the limit fixed for the amount to be entrusted at one time to a single postman or village postman. The date stamp of the office of payment should be impressed on the reverse of the acknowledgments just before the money-orders are given to the postmen for payment.

NOTE.—Rent money-orders in favour of a District Officer, Sub-divisional Officer, Certificate Officer or other gazetted officer of the Crown (excepting the khas tahsildars, tahsildar and manager who are Deputy or Sub-Deputy Collectors), should be paid not in cash, but by book transfer under the rules contained in Part II of the "Rules relating to money-orders in favour of Government or local bodies entitled to bank at treasuries or sub-treasuries."

Rent money-orders like ordinary money-orders.

333. In all other respects rent money-orders will be dealt with in the office of payment exactly like ordinary inland money-orders.

Return of rent money-orders paid and refused.

334. One line of the return of rent money-orders paid and refused (Form 4—Rent) should be filled in by every head and sub-office at the close of each day. On the first of the following month the return should be totalled and sent to the head-postmaster. The head-postmaster will compile

a general return (Form 5—Rent) and submit it to the Postmaster-General not later than the 10th of the month following that to which it relates. Branch offices will not submit any returns. The rent money-orders paid by branch offices will be included in the returns of their accounts offices. All rent money-orders paid, whether paid to the original payees in cash or by book transfer or repaid to the remitters, are to be shown in these forms under "Rent money-orders paid."

PART IV.—Disposal of rent money-orders not accepted by the payee.

335. If a rent money-order is refused by the payee the postmaster of the office of payment will certify in red ink across both the coupon and acknowledgment that the payee has declined to receive payment. This certificate must always be recorded on refused rent money-orders whether the payee has or has not noted his refusal in writing, and the certificate will be signed by the postmaster. The postman who presented the order with the amount thereof to the payee will write his name and the date of presentation under the postmaster's signature. This certificate will be recorded in the form given below. The refused money-order will then be treated in the usual way and returned to the office of issue (with the coupon stitched to it) for repayment to the remitter. The coupon will be made over to the remitter (tenant) when the amount of the order is repaid to him. The acknowledgment will, when the office of payment is a head office, be retained in that office. In the case of any other office of payment, the acknowledgment for a refused money-order will be retained by that office until the 1st of the following month, when it will be attached to the return of rent money-orders paid and refused and be forwarded to the head office. The acknowledgments relating to refused money-orders will be filed in monthly bundles in the head office and should be kept in the post office safe. The postmaster will be responsible for their safe custody for three years from the last day of the agricultural year in which the money-orders were issued. On the expiry of the three years the acknowledgments should be destroyed.

Certificate of the postmaster when the payee refuses payment. Acknowledgment of refused rent money-orders to be preserved for three years.

Form of Certificate.

Presented to the payee, but refused on—

(Date) Postman (Date) Postmaster.

336. In all other respects refused rent money-orders will be dealt with exactly like ordinary inland refused money-orders.

In all other respects refused rent money-orders treated like ordinary money-orders.

PART V.—Disposal of rent money-order acknowledgment.

[N.B.—The rules in this part apply to all acknowledgments pertaining to rent money-orders whether paid in cash or by book transfer.]

**Acknowledgments
of paid rent
money-orders.**

337. The acknowledgments of rent money-orders paid by head and sub-offices should, if they are to be delivered from the offices of payment, be made over to the postmen, or village postmen, at the next delivery and be dealt with as prescribed in Rule 339. Acknowledgments to be delivered from any office other than the head or sub-office of payment should be sent to it in rent acknowledgment envelopes (Rent 8) duly entered in registered list. The disposal of the acknowledgments in such cases should be noted in the form Rent 6 (book of rent money-order acknowledgments returned) which should be maintained in head and sub-offices. The acknowledgment portions of rent money-orders paid by a branch office should not be cut off by that office, but the paid money-orders should be forwarded with the acknowledgments attached to them, to the account office. It is, therefore, not necessary for a branch office to keep the form "Rent 6."

**Special book
of rent money-
orders.**

338. Head and sub-offices should keep the form "Rent 7" (book of rent money-order acknowledgments delivered). The acknowledgments of all rent money-orders to be delivered from a branch office should be sent by the head or sub-office of payment to the account office of the branch office. These acknowledgments should be detailed by the account office in the special book of rent money-order acknowledgments delivered (Form Rent 7), and be forwarded by the account office to the branch office entered in the branch office slip. The branch postmaster will note the number of the acknowledgments in the branch office journal, obtain the postman's or village postman's signature against each entry, and then hand over the acknowledgments to the postman or village postman for delivery or deliver the acknowledgments himself in the case of offices in which the delivery work is performed by the branch postmaster.

**Acknowledgments
to be entered
in the postman's
book or register.**

339. The postman or village postman will enter the acknowledgments in detail in his book or register, as the case may be, and will obtain the remitter's signature or mark therein when delivering each acknowledgment.

**Acknowledgments
beyond the
delivery range**

340. Acknowledgments appertaining to rent money-orders, the remitters of which have removed beyond the delivery range of the original office of issue, will be forwarded direct to the remitters at their new addresses (if known) enclosed in postal service registered covers.

341. Acknowledgments which cannot be delivered in consequence of the remitters not being found will be returned by the postman or village postman to the postmaster or money-order clerk (as the case may be), who will sign for them in the postman's book or village postman's register.

**Non-deliverable
acknowledg-
ments.**

342. Undelivered acknowledgments will be kept in the office of issue (if a head office) for a period of six months, and, if still unclaimed, will be forwarded under postal service registered cover to the Postmaster-General.

**Undelivered
acknowledgments
to be kept in the
office of issue
for six months**

343. In sub and branch offices undelivered acknowledgments will be retained for a period of ten days, and, if still unclaimed, will be forwarded to the head office under a postal service registered cover. Such acknowledgments will be kept in the head office for a further period of six months, and, if still undelivered, will be forwarded under a postal service registered cover to the Postmaster-General.

**Undelivered
acknowledgments
to be retained for
ten days in sub
and branch
offices.**

344. A rent money-order acknowledgment received by the Postmaster-General under the provisions of the two preceding rules will be kept by him for a period of three years from the last day of the agricultural year in which the money-order was issued and, if not claimed within that period will be destroyed.

**Rent money-
order
acknowledgments
to be preserved
for three years.**

345. Postmasters, sub-postmasters and branch postmasters of offices of issue will be responsible that acknowledgments are delivered to remitters of rent money-orders without any unnecessary delay and *free of charge*. It will be useful to make inquiries as to the punctual and free delivery of acknowledgments from tenants who may call at post offices to have rent money-orders issued.

**Responsibility
of post office
officers.**

346. Void rent money-orders are to be dealt with in accordance with Rules 562-64 of the Post Office Manual, Volume I, 1st edition.

**Rules for void
rent money-
orders.**

List of forms appertaining to rent money-orders.

No. of each form.	Name of each form.	Remarks.
1	2	3
1 Rent	Rent money-order ..	Loose form. Printed in black ink on light green paper.
2 Rent	Return of rent money-order issued.	Loose form. To be supplied to all head and sub-offices which are authorized to issue rent money-order.
3 Rent	District return of rent money-orders issued.	Loose form. To be supplied to all head offices.
4 Rent	Return of rent money-orders paid and refused.	Loose form. To be supplied to all head and sub-offices.
5 Rent	District return of rent money-orders paid and refused.	Loose form. To be supplied to all head offices.
6 Rent	Book of rent money-order acknowledgments returned.	Bound in books of 20 pages each. Supplied to all head offices which pay money-orders.
7 Rent	Book of rent money-order acknowledgments delivered.	Bound in books of 20 pages each. Supplied to all head and sub-offices which issue money-orders except those marked N. D. in the quarterly lists of Indian post offices.
8 Rent	Rent acknowledgment envelope.	To be used by all offices which pay money-orders. Printed in black ink on white paper.

Rent 1.

ON POSTAL SERVICE.



INDIAN MONEY ORDER.

(Rent.)

(Authorized for the Bengal Presidency.)

To

The Postmaster,

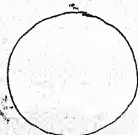
S. O.

H. O.

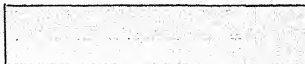
 Fold here

N. B.—This blank space should be used for the post-marks of the offices of posting and delivery.

 Fold here



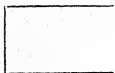
*Date-stamp of the
office of payment.*



Name-stamp of the office of issue.

 Fold here

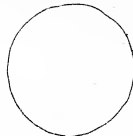
Month stamp.



Oblong M. O. stamp on issue.



A. O. stamp.



No. Rent _____ Date _____

Rs. a. p.

FOR

--	--	--

(in words) _____

M. O. Clerk.

Issuing Postmaster.

Signature of witness to be taken below when the payee is illiterate and in all cases when payment is made by a village postman or to a pardanashin woman on her own signature.

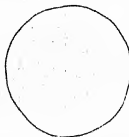
RECEIVED the sum specified above.

Date _____

Signature of Witness.



Oblong M. O. stamp on Payment.



Round M. O. stamp authorizing payment.

Signature (in ink) of payee or thumb impression, if payee is illiterate.

Paid by me on _____

Signature and designation of officer who paid the amount.

Remitter to fill up all entries below, except the money-order No. and the entries on the *right side* of the Acknowledgment.

Amount
(in words).

--

Name and
address of
the payee
(in full).

--

Signature of Remitter.

ACKNOWLEDGMENT. (On Postal Service.)

No. Rent _____

Name of Landlord { _____

Name of Landlord's estate, _____
tenure or holding.

Name of Tenant recorded in the Landlord's _____
sarikhtha and (where there is a record-of-rights)
the tenant's khewat or khattian number.

Name of Remitter _____

Village in which tenancy is situated _____

Thana " " " _____

Specification of kist (provided _____
Remitter desires to specify any):—

	Rent.		Road and Public Works Cesses.	
	Principal.	Interest.	Principal.	Interest.
For* — Kist of year† _____				
For* — Kist of year† _____				
For* — Kist of year† _____				
Total _____				

Total amount sent by this money-order Rs. _____ a. _____ p. _____

(in words) _____

Name and full address _____
of remitter.

Received the sum specified above on _____ on account of rent particularized there.

Signature (in ink) of Landlord or his Agent authorized in writing.

COUPON (to be retained by the payee).

Date-stamp of office of issue.

No. Rent _____

Name of Landlord { _____

Name of Landlord's estate, _____
tenure or holding.

Name of Tenant recorded in the Landlord's _____
sarikhtha and (where there is a record-of-rights)
the tenant's khewat or khattian number.

Name of Remitter _____

Village in which tenancy is situated _____

Thana " " " _____

Specification of kist (provided Remitter _____
desires to specify any):—

	Rent.		Road and Public Works Cesses.	
	Principal.	Interest.	Principal.	Interest.
For* — Kist of year† _____				
For* — Kist of year† _____				
For* — Kist of year† _____				
Total _____				

Total amount sent by this money-order Rs. _____ a. _____ p. _____ (in words) _____

Signature and address _____
of Remitter.

*In words.

†In figures and words.

INSTRUCTIONS FOR THE REMITTER'S GUIDANCE.

1. The amount of a rent money-order may include rupees, annas and pies, but not a fraction of a pie.
2. There must be a separate money-order for each tenancy. Rent for two tenancies may not be sent by one money-order.
3. In the absence of special instructions from the landlord, the remitter should make the money-order payable at the place at which rent has previously been paid and to the landlord himself or his agent, according as rent has previously been paid to the landlord or an agent.
4. It is optional for the remitter to specify the *kist* to which he wishes the rent paid to be credited. Under section 55 of the Bengal Tenancy Act, 1885 if he declares the year, or the year and the instalments, to which he wishes the payment to be credited, the payment shall be credited accordingly, but if he does not make any such declaration, the payment may be credited to the account of such year and instalment as the landlord thinks fit.
5. Postmasters will refuse any rent money-order which contains any entry for which the form does not provide. They will, when requested to do so, help the remitter to make the requisite entries, and, if necessary, will make the entries for him. No fee or any gratification for this service may be demanded or accepted either directly or indirectly by any officials of the post office.
6. The limit of amount of a rent money-order and the rates of commission are the same as for ordinary money-orders.

Statutory Revenue Fines.

Fines can be imposed only according to law.

**Return to
Commissioner.**

[illegible]

Realization.

349. Immediate measures should be adopted for realizing the fine, which is payable daily and must not be allowed to accumulate. The fine is to be realised by sale of the estates of the zamindars as for arrears of revenue and, if the amount be not so realized, by sale of any other property belonging to him, and by the arrest of his person.

**Powers of a
Deputy Collector.**

350. An uncovenanted Deputy Collector may levy fines under Act XX of 1848.

**Entry in case
register.**

351. As soon as an order to impose a fine is passed by any competent revenue authority, the necessary entries in the appropriate case register should at once be made, and a certificate that the entries have been made should be given by the muharrir in charge of the register and filed with the record in the case. The record-keeper should never receive into his department any record in which a fine has been imposed, unless the papers contain this certificate.

CHAPTER X.

Trust Monies.

352. All trust money received by an officer in his official capacity shall, unless a trust fund has been created be lodged in the treasury, where it will be credited as a deposit.

Trust fund to be kept in the treasury as a deposit.

353. The fact that the money has been received, together with the nature of the trust, shall be at once reported to his official superior and by him to the Provincial Government, through the usual channel.

Intimation of money received.

354. No expenditure shall be incurred from such funds except with the sanction of the authority competent to sanction the payment, if made, from general revenues.

No expenditure to be incurred without sanction.

355. If the money is to be expended on some work of public utility, the work shall be carried out in the same manner and with the same sanction as if it were undertaken at the expense of the Provincial Government.

Work of public utility.

356. The officer sanctioning any expenditure from such funds must satisfy himself that it is in accordance with the terms of the trust.

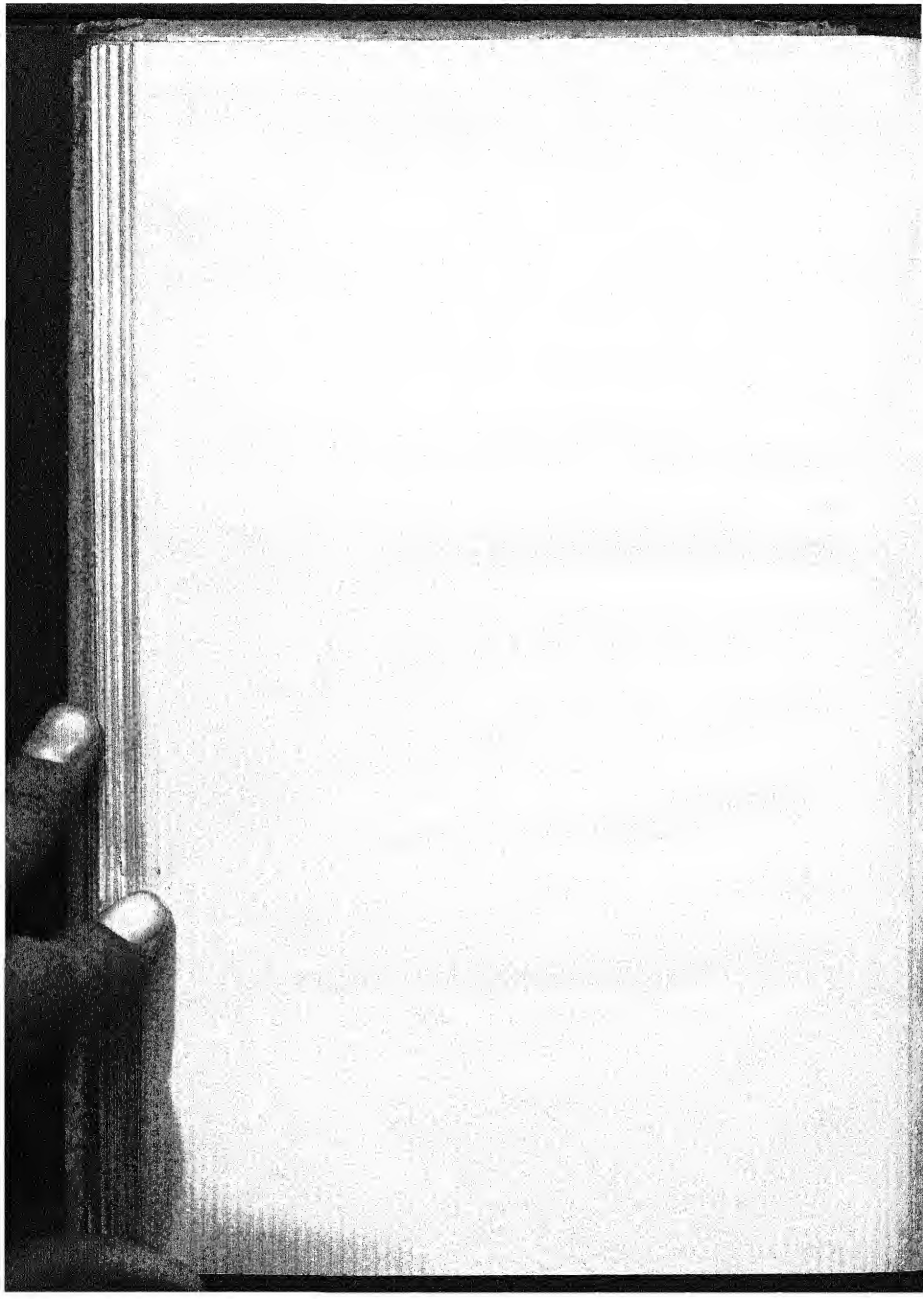
Sanction must be in accordance with the terms of the trust.

357. Officers of the Crown are forbidden to invest public and charitable funds otherwise than in Government securities, or to deposit such funds save in a Government Treasury or the Reserve Bank of India.

Investment of public and charitable funds.

358. The above rules must be strictly adhered to, and officers must be held personally responsible for any misapplication of trust money which may result from its neglect.

Personal responsibility for any misapplication of trust money.



CHAPTER XI.

Escheats.

General Rules.

359. (i) All property, whether real or personal, to which there is no legal claimant, belongs to the State.

Government claims.

(ii) It has been ruled that kutchas, tiled or thatched houses are immovable property and such houses left by persons dying intestate are to be dealt with as immovable property.

How kutchas, tiled or thatched houses are to be treated.

Real or Immovable Property.

360. When real property is left without a claimant, it does not appear that the intervention of the civil courts is in any way necessary, or can be, by any law, invoked.

Civil Courts have no jurisdiction where real property is concerned.

361. By section 7, Regulation XIX of 1810, the Board is vested with the general superintendence of all escheats, and is required to inform itself fully, "through the local agent," of any property of that description, and to direct whether it should, in its opinion, be sold on the public account, or in what other mode it should be disposed of. The Collector being *ex-officio* local agent, should report, for the orders of the Commissioner and the Board, all cases, subject to the exceptions, mentioned in Rule 362, in which he learns the existence of unclaimed real property. He should take immediate possession of such property on the part of the Crown, and take measures at the same time to invite claimants to the property as publicly as possible. Should the Collector's action be opposed by any person actually in possession, he must desist from occupying the property and report the circumstances with his opinion in regard to the propriety of instituting a suit for the establishment of the right of the Crown. Notices inviting claimants to the property should remain open for six months.

Duties of the Board and of Collectors.

362. The Provincial Government has, however, decided not to act upon its right of taking possession as escheats of mere occupancy tenures (whether transferable or not) of cultivators dying without heirs and in such cases Collectors should not put forward any claim on behalf of the Crown and no report to the Board need be made.

Occupancy tenures will not be claimed by the Crown.

In the case of any tenure of a middleman or cultivator which, though of a permanent character, is worth less than Rs. 500, according to the valuation of such tenures in the district for the time being, the Collectors should report all particulars to the Board as hitherto, but should refrain from taking possession until the orders of the Board are received, as, in respect of such tenures, the Provincial Government will not, as a matter of course in every case, act on its right to claim the escheat.

Procedure in cases of tenures worth less than Rs. 500.

**Property
escheated not
to be ordinarily
sold for twelve
years.**

**Appropriation
to local
improvements.**

**Illegitimate
claimants to
be liberally
dealt with.**

**Illegitimate
European
claimants.**

**Duties of the
Magistrate and
District Judge.**

363. With reference to the provisions of the law of limitation (Act IX of 1908), the Board will not ordinarily direct the sale of any such property until it has been in full possession of it for twelve years except in the case of lakhiraj and rent-free tenures valued at less than Rs. 500, of which the sale will be sanctioned at the end of six months after the declaration of escheat.

364. Small patches of land in the neighbourhood of towns, or such escheats as shops, tanks and gardens similarly situate, may, with the special sanction of the Provincial Government in each case, be appropriated to local improvements.

365. On the occurrence of the escheat of estates which may have belonged to Hindus, Muhammadans, or others, to whom the Indian Succession Act, 1925, does not apply, the Provincial Government will deal in a liberal spirit with the claims of persons, who, except for the fact of illegitimacy, would have been entitled to succeed, or who for any reason have a moral, though not a legal, claim to consideration : such cases will be reported to the Provincial Government for final orders.

366. In dealing with the escheated property of illegitimate Europeans who may die intestate in India, it has been customary for the Central Government to be guided by the principles applicable to the disposal of similar escheats in England ; under which the property, or a portion thereof, is distributed, as a matter of grace and bounty, to the next-of-kin of the deceased, after deducting the expenses incurred and a proportion as the Crown's share according to a certain scale.

Personal or Movable Property.

367. The mode of procedure where personal property is left without a claimant is described in section 7, Regulation V of 1799, which requires that such property should be advertised and if unclaimed within twelve months following the date of advertisement, an inventory with a report should be submitted by the District Judge to the Board (Decentralization Act IV of 1914). By this it is not meant that a report should be submitted at the end of each calendar year, but as soon as the twelve months' term has expired in each case. In each month of the year a report in the form given in Appendix A should be made of such cases as have in the previous month been pending for the prescribed period. In regard to the personal property the duty of the Magistrate is confined to informing the Judge concerning it whenever he becomes aware of its existence. It follows of course that he should take such measures as lie in his power to make himself acquainted with the existence of such property.

367A. (1) When the personal property consists of hand-notes or bonds, etc., they should also be included in the inventory for orders of the Board. If realisation of the money due on them was already barred at the time when they were seized by the police, they should be ordered to be destroyed as useless papers. If realisation is not barred orders for bringing their value to the credit of the Provincial Government either by sale at a reasonable price or by suit

should be passed. Before instituting the suit steps should be taken to realise the assets amicably if possible and the amount at which claim is to be settled should be fixed with the approval of the Board. When institution of a suit is decided on as a last resort, it should be ascertained on enquiry that the prospects of realisation of assets are good.

(2) Where it is found that the hand-note or bonds will be barred or are likely to lose their value before the expiry of the period during which the notice inviting claimants remains open, the District Magistrate should forthwith obtain the orders of the District Judge for their disposal in the manner indicated in sub-paragraph (1). The latter should submit a report stating the action taken for the formal approval of the Board.

368. In all cases in which intestate movable property is taken possession of by the police, the officer in charge of the police station in which the occurrence takes place shall submit a report to the Magistrate of the district or division of district within which his station is situated. The report shall be in Form I in Appendix B. The police should not, however, take property out of a claimant's hands. If a claimant has obtained possession of property dishonestly before they hear of it, action should be taken against him under section 404 of the Indian Penal Code.

Duties of the Police.

369. The report in Form I, when received by the Magistrate of the district or division of the district, should be forwarded, with a memorandum to the District Court having jurisdiction in the case, and the orders of the Court should be requested. If, however, *bona fide* claimant to any property, appears after the police report is received, the Magistrate will release it to him as having been wrongly taken possession of.

Report in Form I to be sent to District Court.

370. On receipt of the Magistrate's report, the District Judge will reply in a separate communication, and the property will be dealt with in accordance with his orders. In practice, there are only two ways in which the property is dealt with. It is either ordered to be sold on the spot and the money remitted to Court, or the property itself is ordered to be sent to the Court.

Property to be dealt with in accordance with District Judge's order.

371. When, in the case of property that very rapidly deteriorates and perishes, the police assume the responsibility of selling it in anticipation of orders, or when the Court directs that the property shall be sold on the spot, an account of the sale in Form II hereto annexed shall be prepared in triplicate by the police. The three copies shall be sent to the Magistrate of the district or division of the district who shall send two copies to the Judge, and the third to the District Treasurer. One of the two copies forwarded to the Judge shall be returned with his signature to the police station at which it was originally prepared.

Procedure for selling the property on the spot.

372. When the District Judge directs that the property itself is to be sent to the Court, a chalan in Form III shall be prepared in triplicate by the police. As in Rule 371 one copy shall be returned by the District Judge with his signature to the police station at which it was originally prepared.

Procedure when the property itself is sent to the Court.

Money and valuables to be remitted to the treasury as soon as they reach the Court.

Horses, cattle, etc., not to be sold without the orders of the District Judge.

Charge for transport or for keep of live animals.

Interest of the Provincial Government to be watched.

Applicability of section 7, Regulation V of 1799, to the property of persons dying intestate either in or out of hospital.

Indian Succession Act and the Administrator-General's Act have superseded section 7, Regulation V of 1799, as regards European British subjects.

373. All money and valuables sent to the District Judge by the police should under the existing rules be remitted to the treasury as soon as they reach the Court, and in the event of the Treasurer not receiving within due time the cash or valuables entered in the form received by him under Rule 371 or Rule 372, he should immediately report the matter to the Judge by a note at the foot of the daily advice list of payments now sent to Civil Courts.

374. Horses, cattle, ponies, sheep and goats should not be sold by the police without the orders of the District Judge. They should be placed in the nearest pound, and the Judge should pass orders as soon as he receives the report so as to prevent the possibility of the cost for keep exceeding the value of the animal. The animal should, when it is ordered to be sold, be disposed of, if possible, at a public market.

375. The cost of keep in cases referred to in Rule 374 will be deducted from the sale proceeds and paid to the pound-keeper, and only the net proceeds will be remitted to the Judge, as provided in Form II. Similarly, the cost of transport of such intestate movable property as is sent up to the District Court should be entered in the chalan forwarding the property (Form III). This cost should be paid at once from the amount to credit on account of property sold. In cases in which a claim to the property is afterwards judicially allowed, the successful claimant will generally be required to satisfy the charge for transport, or for keep of live animals, before receiving the property or its proceeds.

376. In cases where personal property under attachment of the civil court is claimed by persons alleging themselves to be heirs of the deceased intestate persons, the Collector should be represented before the Judge by the Pleader of the Crown, where the interests of the Provincial Government require such cases to be watched.

377. Section 7, Regulation V of 1799, applies without distinction to the movable property of persons dying intestate either in or out of hospitals.

378. The Indian Succession Act, 1925, and the Administrator-General's Act, 1913, have superseded section 7 of Regulation V of 1799, as regards European British subjects. As the law now stands a District Judge is bound to keep the property of a deceased European British subject, under Rs. 1,000 in value, until some person comes forward to claim it. The inconvenience of District Officers can be obviated by selling the property and remitting the funds to the Judge who will place them in the Treasury to the account of the estate. The Judge would be perfectly justified in giving orders for the sale of the property after some time has elapsed, as such a course would be for the benefit and protection of the estate.

FORM II.

Account sales of intestate movable property sold at
dated

station, district

Number and year of original report, with name of deceased, if known.	Number and description of article as per original report.	Weight or measure (where possible).	Price at which sold.	Remarks.
1	2	3	4	5
	Rs. a. p.		Rs. a. p.	
Less cost of feeding live-stock as per memorandum at foot		Total ..		
No. Horse—days at— per day— Cow or buffalo— Goat—		Net proceeds forwarded.		
Total ..				
Signature of Police Officers		Signature of Receiving Officer		
Dated				

FORM II.

Account sales of intestate movable property sold at
dated

station, district

Number and year of original report, with name of deceased, if known.	Number and description of article as per original report.	Weight or measure (where possible).	Price at which sold.	Remarks.
1	2	3	4	5
	Rs. a. p.		Rs. a. p.	
Less cost of feeding live-stock as per memorandum at foot		Total ..		
No. Horse—days at— per day— Cow or buffalo— Goat—		Net proceeds forwarded.		
Total ..				
Signature of Police Officers		Signature of Receiving Officer		
Dated				

FORM II.

Account sales of intestate movable property sold at
dated

station, district

Number and year of original report, with name of deceased, if known.	Number and description of article as per original report.	Weight or measure (where possible).	Price at which sold.	Remarks.
1	2	3	4	5
	Rs. a. p.		Rs. a. p.	
Less cost of feeding live-stock as per memorandum at foot		Total ..		
No. Horse—days at— per day— Cow or buffalo— Goat—		Net proceeds forwarded.		
Total ..				
Signature of Police Officers		Signature of Receiving Officer		
Dated				

FORM III.

Chalan of Intestate movable property from

station, district

Number and year of original report, with name of deceased, if known.	Number and description of article as per original report.	Weight or measure.	Date of despatch.	Cost of despatch.			Remarks.
1	2	3	4	5			6
				Rs.	a.	p.	

Signature of Police Officer _____
Dated.

Signature of Receiving Officer _____

FORM III.

Chalan of Intestate movable property from

station, district

Number and year of original report, with name of deceased, if known.	Number and description of article as per original report.	Weight or measure.	Date of despatch.	Cost of despatch.			Remarks
1	2	3	4	5			6
				Rs.	a.	p.	

Signature of Police Officer _____
Dated.

Signature of Receiving Officer _____

FORM III.

Chalan of Intestate movable property from

station, district

Number and year of original report, with name of deceased, if known.	Number and description of article as per original report.	Weight or measure.	Date of despatch.	Cost of despatch.			Remarks.
1	2	3	4	5			6
				Rs.	a.	p.	

Signature of Police Officer _____
Dated.

Signature of Receiving Officer _____

CHAPTER XII.

Treasure-Trove.

379. In these rules—

Definitions.

“the Act” means the Indian Treasure-Trove Act, 1878,
and “section” means a section of the Act.

380. Every notification under section 5(a) shall be published at the Collector's cutcherry, Subdivisional cutcherry, Munsif's cutcherry and police-station within the jurisdiction of which the treasure was found, and also at some conspicuous spot in the village in which it was found.

Publication of
notification.

381. On receipt of any notice under section 4, or on receipt of information from any person other than the finder, that treasure has been found, the Collector shall report the fact direct to the Board and to the Superintendent, Archaeological Survey, Eastern Circle, stating—

Collector's
reports.

- (1) the name of the finder ;
- (2) the nature of the treasure and the number of coins (if any) ;
- (3) the approximate value of the treasure ;
- (4) the date of the finding of the treasure ;
- (5) the origin, surrounding and exact nature of the find ;
and
- (6) whether, in the case of treasure consisting of coin, it is recommended—

- (a) that Government should acquire the whole of such treasure, or
- (b) that for any special reasons, such as the largeness of the quantity found or the coins being known to be of merely metal value, Government should not acquire the whole of such treasure, but only a portion thereof, or
- (c) that Government should not acquire any portion of the treasure.

In the event of such recommendation being made, if the find is small, all the coins shall be submitted to the Board. In the case of large finds, only a few specimens of each type shall be submitted. The expert who examines the coins may correspond direct with the Collector, and request that in the case of large finds all the coins, or such number of them as he may require, be submitted to him.

382. If the information of the finding of treasure is given by a person other than the finder and the Collector is satisfied that the information so given is substantially correct, he shall, in addition to the notice required under section 5,

Proceedings
when finder does
not give notice.

serve a notice on the finder to show cause why he should not be prosecuted under section 20. The Collector may also serve a notice on the owner to show cause why he should not be prosecuted under section 21 if he has reason to believe that an offence under that section has been committed by the owner. After the service of such notice or notices, as the case may be, the Collector shall take such further proceedings in the matter as may be deemed expedient.

Cost of service of notice.

383. All notices issued under section 5(b), or in pursuance of any rules framed under the Act, shall be served at the cost of Government.

Acquisition of treasure.

384. The acquisition, under section 16, of the whole or any part of the treasure by the Collector, whether such treasure consists of coins or not shall be subject to the orders of Government.

Examination of coins and reports by experts.

385. Coins submitted to the Board by Collectors shall be sent for examination to experts, who shall submit their reports to the Board in Forms A and B appended to these rules, stating the number and nature of the coins and their probable numismatic value. They shall also advise whether the coins or any part of them should be acquired by Government. Ordinarily all coins pronounced by the experts to be rare specimens shall be acquired by Government. Copies of the reports thus received shall be forwarded to the Superintendent, Archaeological Survey, Eastern Circle, for inclusion in the summary referred to in Rule 393.

Examination and acquisition of treasure not coins.

386. (1) In the case of treasure not consisting entirely of coins, it shall be the duty of the Superintendent, Archaeological Survey, Eastern Circle, on receiving the report mentioned in Rule 381 above, to arrange for an inspection of the treasure either by himself or by a Deputy, whenever it appears to him, from the report in question, that such inspection is desirable and in any case to advise Government without delay as to the desirability of acquiring the treasure under section 16, in the event of an ultimate declaration by the Collector under section 9.

(2) If Government decide to acquire such treasure whether on the report of the Superintendent, Archaeological Survey, Eastern Circle, or otherwise, Government shall so inform the Collector, who, after making the said declaration and complying with the provisions of section 16, shall, as soon as possible, forward the treasure so acquired either to the Indian Museum in Calcutta or to any other centre which Government may direct.

Acquisition of old coins not treasure-trove.

387. All Collectors are empowered to purchase, otherwise than when proceeding under the provisions of the Act, any coins, whether gold, silver or copper, which appear to be old and not of British mintage, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the material of the coins together with one-fifth of such value. Coins so purchased shall be submitted to the Board for distribution in the manner prescribed in Rule 390.

EXPLANATION.—Such coins include, for example, coins struck at Calcutta, Murshidabad, Benares, Surat, or Arcot in the name of the Emperor Shah Alum, dated the 19th Juloos.

388. (1) All fines levied under the Act shall be credited to the head "Treasure-Trove," subordinate to head "XLVI—Miscellaneous, and any treasure which vests in the Crown under section 20 or section 21 shall, unless it be such as it is thought advisable for Government to retain, be sold in the manner described in sub-rule (2) with reference to the sale of surplus coins, and the proceeds shall be credited to the above head.

Proceeds of fines
and sales to be
credited to
Government.

(2) Any surplus coins which it is considered desirable to retain, after the distribution prescribed in Rules 390 and 392, shall be sent to the Indian Museum and there kept for sale. Notices containing particulars thereof shall be published quarterly in the Official Gazette of the Provincial and the Central Government, copies of the notices being sent to the Asiatic Society and to the other institutions mentioned in Rule 390. If any coins so kept for sale remain unsold, Government may, at the end of each year, pass orders for the sale thereof by public auction.

389. All Collectors shall append a paragraph to their Land Revenue Annual Reports, stating whether during the year under report, any notices have been presented under section 4 or any proceedings taken before the Magistrate under section 20 or section 21 or any action taken under Rule 387. All Commissioners shall in their own reports, mention the results of the working of the Act as reported by Collectors.

Subject to be
noticed in the
Land Revenue
Annual Report.

390. (1) One coin, or more coins than one of the same variety acquired by Government, shall, subject to the provisions of rule 391, be distributed to the following cabinets in the following order, viz :—

Distribution of
coins acquired.

- (1) The Indian Museum, Calcutta.
- (2) The Delhi Museum (in respect of coins of the Pathan and Moghul periods).
- (3) The Dacca Museum.
- (4) The Madras Museum.
- (5) The Prince of Wales Museum of Western India.
- (6) The Provincial Museum, Lucknow.
- (7) The Lahore Museum.
- (8) The Nagpur Museum.
- (9) The Public Library, Shillong.
- (10) The Peshawar Museum.
- (11) The Quetta Museum.

- (12) The Ajmere Museum.
- (13) The Rangoon Museum.
- (14) The Patna Museum, Patna.
- (15) The Asiatic Society of Bengal.
- (16) The Bombay Branch, Royal Asiatic Society.
- (17) The Watson Museum, Rajkot.
- (18) The Ravenshaw College Museum, Cuttack.
- (19) The British Museum.
- (20) The Victoria Museum, Karachi.
- (21) The Historical Museum, Satara.
- (22) The Fitz William Museum, Cambridge.
- (23) The Varendra Research Society's Museum, Rajshahi.

(2) Every distribution made under sub-rule (1) shall be intimated to the Superintendent, Archæological Survey, Eastern Circle.

**Accumulation of
duplicates to be
avoided.**

391. It shall not be necessary to present coins to an institution which already possesses exactly similar specimens. To facilitate the selection and to avoid the accumulation of duplicates, the Board shall be furnished by each cabinet with a catalogue of the existing collections which shall also be published.

If the publication of catalogues cannot be arranged for, hand lists shall be printed, giving such details of the coins in each cabinet that they can be recognized.

**Retention of
specimen coins
by non-official
examiner.**

392. No official who is entrusted with the examination of coins as part of his ordinary duties shall in any circumstances retain specimen of any coin. Non-official examiners may, however, retain one specimen only of each variety; provided that specimens remain over after all the cabinets named in Rule 390 have been supplied. In such cases a statement shall be furnished to the Board by the examiner or examiners concerned.

**Annual report
and summary.**

393. The Superintendent, Archæological Survey, Eastern Circle, shall include in his annual report a brief summary of the results of the examination of coins and other treasure-trove during the year under review. The summary shall show the total number of coins dealt with during the year, their classification by metal and also roughly, by the series to which they refer. It shall also give a short account of any notable finds, whether of coins or of other treasure-trove, and the distribution of coins during the year shall be shown in a separate table. Form C appended to these rules shall be used for this purpose.

FORM A.

Report No. _____ of _____ on _____ coins found at _____, district _____, received with _____

G. O. _____ No. _____, dated _____ 194 _____

(This form is used for Moghul coins only.)

To be acquired for—	
Year.	
1	Number and metal.
2	Name of King.
3	Mint.
4	Type.
5	Bengal or Ilah.
6	Hijri.
7	Month.
8	The Indian Museum, Calcutta.
9	The Delhi Museum (in respect of coins of the Peshwa and Moghul periods).
10	The Dacca Museum.
11	The Madras Museum.
12	The Prince of Wales Museum of Western India.
13	The Provincial Museum, Lucknow.
14	The Lahore Museum.
15	The Nagpur Museum.
16	The Public Library, Shillong.
17	The Peshwar Museum.
18	The Quetta Museum.
19	The Ahmednagar Museum.
20	The Rampoon Museum.
21	The Patna Museum, Patna.
22	The Asiatic Society of Bengal.
23	The Bombay Asiatic Society, Royal.
24	The Watson Museum, Rajkot.
25	The Ravenshaw College Museum, Cutack.
26	The British Museum.
27	The Victoria Museum, Karachi.
28	The Historical Museum, Satara.
29	The FitzWilliam Museum, Cambridge.
30	The Varanasi Research Society's Museum, Rajshahi.
31	For sale at—

FORM B.

Report No. of coins found at , district , received with
G. O. No. , dated 194 .
Collector's

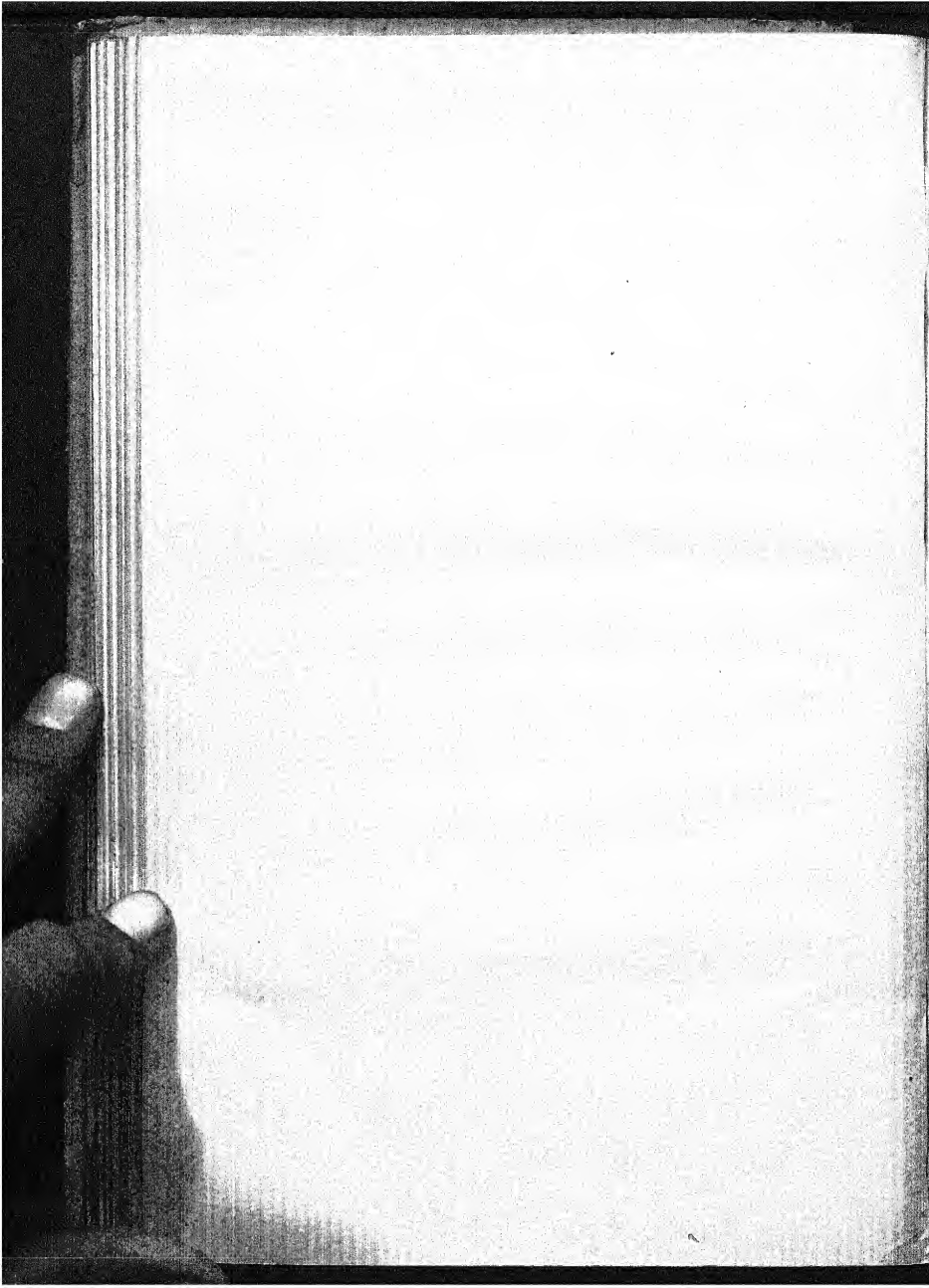
(This form is issued for all classes of coins other than the Moghul series.)

1	Number and metal.
2	Obverse.
3	Reverse.
4	Reference and remarks.
5	The Indian Museum, Calcutta.
6	The Delhi Museum.
7	The Dacca Museum.
8	The Madras Museum.
9	The Prince of Wales Museum of Western India.
10	The Provincial Museum, Lucknow.
11	The Lahore Museum.
12	The Nagpur Museum.
13	The Public Library, Shillong.
14	The Peshwar Museum.
15	The Quetta Museum.
16	The Ajmere Museum.
17	The Kanooon Museum.
18	The Patna Museum, Patna.
19	The Asiatic Society of Bengal.
20	The Bombay Branch, Royal Asiatic Society.
21	The Watson Museum, Rajkot.
22	The Ravenshaw College Museum, Cuttack.
23	The British Museum.
24	The Victoria Museum, Karachi.
25	The Historical Museum, Satara.
26	The Fitzwilliam Museum, Cambridge.
27	The Varanasi Research Society's Museum, Kashi.
28	For sale at—

To be acquired for—

STATEMENT C.

Metal.	Ancient.	Medieval.	Fathani.	Siri.	Mughal.	Ooth.	East India Company.	Total.
1	2	3	4	5	6	7	8	10
Gold	..							
Silver	..							
Copper	..							
Total	..							



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